

**IN THE UNITED STATES BANKRUPTCY COURT  
FOR THE SOUTHERN DISTRICT OF NEW YORK**

In re:

CELSIUS NETWORK, LLC *et al.*,<sup>1</sup>

Debtors.

)  
) Chapter 11  
)  
) Case No. 22-10964 (MG)  
)  
) (Jointly Administered)  
)

**TENTH MONTHLY FEE STATEMENT OF SERVICES RENDERED  
AND EXPENSES INCURRED BY ALVAREZ & MARSAL NORTH  
AMERICA, LLC AS FINANCIAL ADVISORS TO DEBTORS, FOR  
COMPENSATION AND REIMBURSEMENT OF EXPENSES FOR THE  
PERIOD FROM MAY 1, 2023 THROUGH MAY 31, 2023**

Name of Applicant:

Alvarez & Marsal North America, LLC

Authorized to Provide Professional  
Services to:

Debtors

Date of Retention:

Effective as of the Petition Date

Period for which compensation and  
reimbursement is sought:

May 1, 2023 through May 31, 2023

Amount of Compensation sought as  
actual, reasonable and necessary:

\$1,622,599.50

Amount of Expense Reimbursement  
sought as actual, reasonable and  
necessary:

\$2,532.52

This is a(n):

☒ Monthly ☐ Interim ☐ Final application

This is the TENTH monthly fee statement filed in this case.

<sup>1</sup> The Debtors in these chapter 11 cases, along with the last four digits of each Debtor's federal tax identification number, are: Celsius Network LLC (2148); Celsius KeyFi LLC (4414); Celsius Lending LLC (8417); Celsius Mining LLC (1387); Celsius Network Inc. (1219); Celsius Network Limited (8554); Celsius Networks Lending LLC (3390); Celsius US Holding LLC (7956); GK8 Ltd. (1209); GK8 USA LLC (9450); and GK8 UK Limited (0893). The location of Debtor Celsius Network LLC's principal place of business and the Debtors' service address in these chapter 11 cases is 50 Harrison Street, Suite 209F, Hoboken, New Jersey 07030.

Alvarez & Marsal North America, LLC (“A&M”), financial advisors to the debtors of Celsius Network, LLC et al., and its affiliated debtors and debtors in possession in these chapter 11 cases (collectively, the “Debtors”), hereby submits this monthly fee statement (the “Fee Statement”), pursuant to this Court’s *First Amended Order (I) Establishing Procedures for Interim Compensation and Reimbursement of Expenses for Retained Professionals and (II) Granting Related Relief* [Docket No. 2779], dated June 8, 2023 (the “Interim Compensation Order”) and this Court’s *Order Authorizing the Debtors to Employ and Retain Alvarez & Marsal North America, LLC as Financial Advisors to the Debtors and Debtors in Possession Effective as of July 13, 2022* [Docket No. 842], dated September 16, 2022, seeking compensation and reimbursement of expenses for the period of May 1, 2023 through May 31, 2023 (the “Tenth Monthly Period”). By this Fee Statement, A&M seeks payment of \$1,300,612.12 which is equal to (i) eighty percent (80%) of the total amount of compensation sought for actual and necessary professional services rendered during the Tenth Monthly Period (i.e., \$1,622,599.50), and (ii) reimbursement of \$2,532.52 which is equal to one hundred percent (100%) of its actual and necessary expenses incurred in connection with such services.

Attached hereto as Exhibits A-C are summary reports outlining the hours and fees worked by task, hours and fees worked by professional and hours and fees worked by task by professional for the Tenth Monthly Period. Also attached as Exhibit D are time entry records for the Tenth Monthly Period that were recorded in tenths of an hour by project task, maintained in the ordinary course of A&M’s practice, and which set forth a detailed description of services performed by each professional on behalf of the Debtors. A summary of compensation sought by project category is provided below. Attached hereto as Exhibits E-F are

summary reports of expenses incurred by category and itemized expense records of all expenses for the Tenth Monthly Period incurred in connection with the performance of professional services. A summary of reimbursement sought by expense type is provided below.

This Fee Statement also includes a billing summary by individual, setting forth the (i) name and title of each individual for whose work on these cases compensation is sought, (ii) aggregate time expended by each such individual and (iii) hourly billing rate for each such individual at A&M's current billing rates.

**SUMMARY OF TOTAL FEES BY PROFESSIONAL  
FOR ALVAREZ & MARSAL NORTH AMERICA, LLC  
May 1, 2023 through May 31, 2023**

<b>PROFESSIONAL</b>	<b>POSITION</b>	<b>GROUP</b>	<b>BILLING RATE</b>	<b>TOTAL HOURS</b>	<b>TOTAL FEES</b>
Campagna, Robert	Managing Director	Restructuring	\$1,325.00	139.8	\$185,235.00
Hoeinghaus, Allison	Managing Director	Compensation & Benefits	\$1,250.00	10.6	\$13,250.00
Bixler, Holden	Managing Director	Case Management	\$1,050.00	21.9	\$22,995.00
Deets, James	Senior Director	Compensation & Benefits	\$975.00	14.7	\$14,332.50
Schreiber, Sam	Senior Director	Restructuring	\$925.00	145.2	\$134,310.00
Kinealy, Paul	Senior Director	Case Management	\$900.00	46.6	\$41,940.00
San Luis, Ana	Senior Director	Data Analysis	\$820.00	149.7	\$122,754.00
Tilsner, Jeremy	Senior Director	Data Analysis	\$820.00	113.2	\$92,824.00
Brantley, Chase	Director	Restructuring	\$850.00	123.7	\$105,145.00
Ciriello, Andrew	Director	Restructuring	\$850.00	91.1	\$77,435.00
Bapna, Rishabh	Manager	Compensation & Benefits	\$800.00	7.7	\$6,160.00
Wang, Gege	Manager	Data Analysis	\$550.00	186	\$102,300.00
Lucas, Emmet	Senior Associate	Restructuring	\$775.00	110.9	\$85,947.50
Dailey, Chuck	Senior Associate	Restructuring	\$675.00	80	\$54,000.00
Dinh, Riley	Senior Associate	Compensation & Benefits	\$660.00	12.9	\$8,514.00
Vitols, Lauren	Senior Associate	Compensation & Benefits	\$600.00	124.9	\$74,940.00
Perez, Jose	Senior Associate	Case Management	\$550.00	1	\$550.00
Allison, Roger	Associate	Case Management	\$625.00	180.8	\$113,000.00
Calvert, Sam	Associate	Restructuring	\$600.00	188.2	\$112,920.00
Colangelo, Samuel	Associate	Restructuring	\$575.00	106.3	\$61,122.50
Wadzita, Brent	Associate	Case Management	\$575.00	19.1	\$10,982.50
Gacek, Chris	Associate	Data Analysis	\$425.00	6	\$2,550.00
Pogorzelski, Jon	Analyst	Case Management	\$475.00	126.5	\$60,087.50
Callan, Baylee	Analyst	Case Management	\$425.00	176	\$74,800.00
Ribaudo, Michael	Analyst	Case Management	\$425.00	9.6	\$4,080.00
Westner, Jack	Analyst	Case Management	\$425.00	90.3	\$38,377.50
Rivera-Rozo, Camila	Para Professional	Restructuring	\$325.00	6.3	\$2,047.50

<b>Total</b>				<b>2,289.0</b>	<b>\$1,622,599.50</b>
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**Blended Rate:**

**708.87**

**SUMMARY OF TOTAL FEES BY TASK CATEGORY**  
**FOR ALVAREZ & MARSAL NORTH AMERICA, LLC**  
**May 1, 2023 through May 31, 2023**

<b>Task Code</b>	<b>Description</b>	<b>Total Hours</b>	<b>Total Fees Requested</b>
ASSET SALES	Assist the Debtors and advisors with various asset sales including discussions with potential buyers, attaining and submitting information for buyer diligence related to the sale, supplying supporting analysis/forecasts and the creation/support of Asset Purchase Agreements including schedules.	27.3	\$31,837.50
BANKRUPTCY SUPPORT	Advise and assist the Debtors on matters concerning operating the business under Chapter 11, including training the Debtors' management on 'Rules of the Road' during Chapter 11, providing ongoing guidance to the Debtors re: Chapter 11 issues, review of court documents, reporting requirements, supporting counsel and others for Chapter 11 related items, performance of other general administrative tasks related to any Chapter 11 proceeding specific to Debtor's enterprise, accounting related items including but not limited to filing date cut-off processes, pre-petition and post-petition claims, payment processes, reporting requirements and bank related items.	186.1	\$153,792.00
BUSINESS PLAN	Advise and assist the Debtors with the planning, development, evaluation and implementation of the Debtor's strategic, business and operating plans relating to the mining and core platforms. This includes discussions with the Debtors' management teams regarding these operating plans and various alternatives, discussions with the Debtors' and Committee advisors regarding such business plans, the coordination and preparation of the related financial projections including income statement and balance sheet projections; analytical support for all scenario discussions regarding potential options for the future of the businesses.	78.5	\$69,740.00
CASE ADMINISTRATION	Address administrative matters related to the engagement, including the development and execution of work plans, and project management updates as requested by the Debtors. Activities include coordinating meetings, conference calls and the delivery of information, and preparing or reviewing court documents and general case management.	2.4	\$2,200.00
CASH FORECASTS	Advise and assist management in treasury matters including the management of liquidity, development of weekly cash forecasts, reporting on cash activity, approving and monitoring of disbursements to ensure compliance with court approved amounts, and other reporting requirements pursuant to various court orders. Also includes scenario analyses to assess the impact of various initiatives on cash flow and liquidity.	173.6	\$142,727.50
CLAIMS ADMINISTRATION & OBJECTIONS	Assist the Debtors with claims planning process, review of claims filed against the Debtors, claim reconciliation, and related work including submission of related motions to the Court. Includes reviewing bar date documents, preparing claims reports, participating in claims reconciliation discussions, and providing guidance around general counsel.	746.0	\$403,253.00
CONTRACTS	Review executory contracts and leases and perform cost/benefit evaluations with respect to the affirmation or rejection of each.	10.6	\$9,440.00
COURT HEARINGS	Prepare for and attend the Court hearings.	3.5	\$4,157.50
DATA MANAGEMENT	Assist the Debtors on matters concerning the Debtors' historical and current data systems, analytics, and data preservation. Includes data analysis in support of the Debtors' reports, querying the Debtors' data sets, and reconciling data from various sources.	399.0	\$281,463.50

DUE DILIGENCE	Review and address inquiries from Creditors and various other third parties including the Unsecured Creditors Committee and its advisors, advisors to the various ad hoc groups, the Examiner and her advisors, and other pro se creditors. Activities include but are not limited to reviewing diligence lists, creating and updating diligence trackers, attending phone calls and meetings with such diligence parties, coordinating meetings between the diligence parties and the Debtors' employees, maintaining the data rooms to facilitate the sharing of information, reviewing information being shared with the diligence parties, and preparing various analyses, schedules and data summaries in response to such diligence requests.	6.4	\$4,252.50
FEE APP	Prepare the monthly fee statements and interim fee applications in accordance with Court guidelines.	12.2	\$5,877.50
LITIGATION	Advise and assist management and/or the Debtors advisors in litigation matters.	158.3	\$120,887.50
MEETINGS	Participate in meetings with Debtors' management, counsel, independent committee of the Board of Directors and/or advisors to present findings or discuss various matters related to the filing or operating the business.	144.5	\$116,925.00
MONTHLY OPERATING REPORT/UST REPORT	Assist the Debtors with the preparation of the Initial Debtor Interview requirements, Initial Operating Report, Monthly Operating Report, Form 426 and other related matters for the US Trustee.	30.8	\$19,550.00
MOTIONS/ORDERS	Complete analyses and assist the Debtors on various motions filed and on entry of Orders to implement required reporting and other activities contemplated thereby.	93.2	\$72,369.50
PLAN / DISCLOSURE STATEMENT	Assist the Debtors and advisors with various analyses and assessment of the components relating to a plan of reorganization.	186.0	\$164,851.50
STATEMENTS/SCHEDULES	Assist the Debtors with the creation and filing of Statements and Schedules with background information and other related matters.	0.5	\$525.00
VENDOR MANAGEMENT	Assist the Debtors with vendor management including analyzing financial impact of supplier agreements, tracking supplier contraction and pre-petition payment activity, and attending supplier meetings to review and discuss supplier financial status. Assist the Debtors with all vendor related items including, but not limited to, vendor strategy, negotiation, settlements, stipulations, critical vendors agreements, and advise the Debtors on general accounts payable questions.	30.1	\$18,750.00
<b>Total</b>		<b><u>2,289.0</u></b>	<b><u>\$ 1,622,599.50</u></b>

Blended Rate:

\$708.87

SUMMARY OF EXPENSES BY CATEGORY FOR ALVAREZ & MARSAL NORTH AMERICA, LLC May 1, 2023 through May 31, 2023	
Expense Category	Amount
Miscellaneous	2,435.52
Transportation	97.00
<b>Total</b>	<b>\$ 2,532.52</b>

**NOTICE**

Pursuant to the Interim Compensation Order, notice of this Fee Statement has been served upon (i) Celsius Network LLC, 50 Harrison Street, Suite 209F, Hoboken, New Jersey 07030, Attn: Ron Deutsch; (ii) counsel to the Debtors, Kirkland & Ellis LLP, 601 Lexington Avenue, New York, New York 10022, Attn: Joshua A. Sussberg, P.C., and Simon Briefel, and 300 North LaSalle, Chicago, Illinois 60654; Attn: Patrick J. Nash, Jr., P.C., Ross M. Kwasteniet, P.C., Christopher S. Koenig, and Alison J. Wirtz; (iii) the U.S. Trustee, U.S. Federal Office Building, 201 Varick Street, Suite 1006, New York, New York 10014, Attn: Shara Cornell, Mark Bruh, and Brian S. Masumoto; (iv) counsel to the UCC, White & Case LLP, 111 South Wacker Drive, Suite 5100, Chicago, Illinois 60606, Attn: Gregory F. Pesce, 1221 6th Ave, New York, New York 10020, Attn: David Turetsky, and 555 South Flower Street, Suite 2700, Los Angeles, California 90071, Attn: Aaron E. Colodny; (v) counsel to the Chapter 11 Examiner, Jenner & Block, LLP, 353 N. Clark Street, Chicago, Illinois 60654, Attn.: Catherine L. Steege, and Vincent E. Lazar, (vi) counsel to the Ad Hoc Group of Custodial Account Holders, Togut, Segal & Segal LLP, One Penn Plaza, Suite 3335, New York, NY 10119, Attn: Kyle J. Ortiz and Bryan M. Kotliar; (vii) counsel to the Ad Hoc Group of Withhold Account Holders, Troutman Pepper Hamilton Sanders, 875 Third Avenue, New York, NY 10022, Attn: Deborah Kovsky-Apap; (viii) via electronic mail to proposed counsel to the Fee Examiner, Christopher S. Sontchi, at CelsiusFeeExaminer@gklaw.com; and (ix) any other statutory committee appointed in these chapter 11 cases.

WHEREFORE, A&M respectfully requests payment and reimbursement in accordance with the procedures set forth in the Interim Compensation Order, i.e., payment of \$1,298,079.60 which represents eighty percent (80%) of the compensation sought (i.e. \$1,622,599.50), and reimbursement of one hundred percent (100%) of expenses incurred, in the amount of \$2,532.52 in the total amount of \$1,300,612.12.

New York, NY  
Dated: July 10, 2023

Respectfully submitted,

**ALVAREZ & MARSAL NORTH  
AMERICA, LLC**

By: /s/ Robert Campagna  
Robert Campagna  
600 Madison Ave  
New York, NY 10022  
Telephone: 646.495.3586  
rcampagna@alvarezandmarsal.com

*Financial Advisors to the Debtors and  
Debtors in Possession*



*Exhibit A*

*Celsius Network, LLC, et al.,  
Summary of Time Detail by Task  
May 1, 2023 through May 31, 2023*

<i>Task Description</i>	<i>Sum of Hours</i>	<i>Sum of Fees</i>
ASSET SALES	27.3	\$31,837.50
BANKRUPTCY SUPPORT	186.1	\$153,792.00
BUSINESS PLAN	78.5	\$69,740.00
CASE ADMINISTRATION	2.4	\$2,200.00
CASH FORECASTS	173.6	\$142,727.50
CLAIMS ADMINISTRATION & OBJECTIONS	746.0	\$403,253.00
CONTRACTS	10.6	\$9,440.00
COURT HEARINGS	3.5	\$4,157.50
DATA MANAGEMENT	399.0	\$281,463.50
DUE DILIGENCE	6.4	\$4,252.50
FEE APP	12.2	\$5,877.50
LITIGATION	158.3	\$120,887.50
MEETINGS	144.5	\$116,925.00
MONTHLY OPERATING REPORT/UST REPORT	30.8	\$19,550.00
MOTIONS/ORDERS	93.2	\$72,369.50
PLAN / DISCLOSURE STATEMENT	186.0	\$164,851.50
STATEMENTS/SCHEDULES	0.5	\$525.00
VENDOR MANAGEMENT	30.1	\$18,750.00
<i>Total</i>	<u>2,289.0</u>	<u>\$1,622,599.50</u>

***Celsius Network, LLC, et al.,  
Summary of Time Detail by Professional  
May 1, 2023 through May 31, 2023***

<b><i>Professional</i></b>	<b><i>Position</i></b>	<b><i>Billing Rate</i></b>	<b><i>Sum of Hours</i></b>	<b><i>Sum of Fees</i></b>
Campagna, Robert	Managing Director	\$1,325.00	139.8	\$185,235.00
Hoeinghaus, Allison	Managing Director	\$1,250.00	10.6	\$13,250.00
Bixler, Holden	Managing Director	\$1,050.00	21.9	\$22,995.00
Deets, James	Senior Director	\$975.00	14.7	\$14,332.50
Schreiber, Sam	Senior Director	\$925.00	145.2	\$134,310.00
Kinealy, Paul	Senior Director	\$900.00	46.6	\$41,940.00
San Luis, Ana	Senior Director	\$820.00	149.7	\$122,754.00
Tilsner, Jeremy	Senior Director	\$820.00	113.2	\$92,824.00
Brantley, Chase	Director	\$850.00	123.7	\$105,145.00
Ciriello, Andrew	Director	\$850.00	91.1	\$77,435.00
Bapna, Rishabh	Manager	\$800.00	7.7	\$6,160.00
Lucas, Emmet	Senior Associate	\$775.00	110.9	\$85,947.50
Dailey, Chuck	Senior Associate	\$675.00	80.0	\$54,000.00
Dinh, Riley	Senior Associate	\$660.00	12.9	\$8,514.00
Vitols, Lauren	Senior Associate	\$600.00	124.9	\$74,940.00
Perez, Jose	Senior Associate	\$550.00	1.0	\$550.00
Wang, Gege	Senior Associate	\$550.00	186.0	\$102,300.00
Allison, Roger	Associate	\$625.00	180.8	\$113,000.00
Calvert, Sam	Associate	\$600.00	188.2	\$112,920.00
Wadzita, Brent	Associate	\$575.00	19.1	\$10,982.50
Gacek, Chris	Associate	\$425.00	6.0	\$2,550.00
Colangelo, Samuel	Analyst	\$575.00	106.3	\$61,122.50
Pogorzelski, Jon	Analyst	\$475.00	126.5	\$60,087.50
Callan, Baylee	Analyst	\$425.00	176.0	\$74,800.00
Ribaudo, Michael	Analyst	\$425.00	9.6	\$4,080.00
Westner, Jack	Analyst	\$425.00	90.3	\$38,377.50
Rivera-Rozo, Camila	Para Professional	\$325.00	6.3	\$2,047.50
		<b><i>Total</i></b>	<b>2,289.0</b>	<b>\$1,622,599.50</b>

*Exhibit C*

*Celsius Network, LLC, et al.,  
Summary of Task by Professional  
May 1, 2023 through May 31, 2023*

**ASSET SALES**

Assist the Debtors and advisors with various asset sales including discussions with potential buyers, attaining and submitting information for buyer diligence related to the sale, supplying supporting analysis/forecasts and the creation/support of Asset Purchase Agreements including schedules.

<i>Professional</i>	<i>Position</i>	<i>Billing Rate</i>	<i>Sum of Hours</i>	<i>Sum of Fees</i>
Campagna, Robert	Managing Director	\$1,325	19.8	\$26,235.00
Lucas, Emmet	Senior Associate	\$775	6.3	\$4,882.50
Calvert, Sam	Associate	\$600	1.2	\$720.00
			27.3	\$31,837.50
	<i>Average Billing Rate</i>			\$1,166.21

*Exhibit C*

*Celsius Network, LLC, et al.,  
Summary of Task by Professional  
May 1, 2023 through May 31, 2023*

**BANKRUPTCY SUPPORT**

Advise and assist the Debtors on matters concerning operating the business under Chapter 11, including training the Debtors' management on 'Rules of the Road' during Chapter 11, providing ongoing guidance to the Debtors re: Chapter 11 issues, review of court documents, reporting requirements, supporting counsel and others for Chapter 11 related items, performance of other general administrative tasks related to any Chapter 11 proceeding specific to Debtor's enterprise, accounting related items including but not limited to filing date cut-off processes, pre-petition and post-petition claims, payment processes, reporting requirements and bank related items.

<i>Professional</i>	<i>Position</i>	<i>Billing Rate</i>	<i>Sum of Hours</i>	<i>Sum of Fees</i>
Bixler, Holden	Managing Director	\$1,050	4.2	\$4,410.00
Campagna, Robert	Managing Director	\$1,325	23.9	\$31,667.50
Hoeinghaus, Allison	Managing Director	\$1,250	1.3	\$1,625.00
Deets, James	Senior Director	\$975	1.3	\$1,267.50
Kinealy, Paul	Senior Director	\$900	8.4	\$7,560.00
Schreiber, Sam	Senior Director	\$925	28.5	\$26,362.50
Brantley, Chase	Director	\$850	9.7	\$8,245.00
Ciriello, Andrew	Director	\$850	19.8	\$16,830.00
Bapna, Rishabh	Manager	\$800	1.3	\$1,040.00
Dailey, Chuck	Senior Associate	\$675	27.7	\$18,697.50
Dinh, Riley	Senior Associate	\$660	0.7	\$462.00
Lucas, Emmet	Senior Associate	\$775	0.4	\$310.00
Allison, Roger	Associate	\$625	6.3	\$3,937.50
Calvert, Sam	Associate	\$600	45.3	\$27,180.00
Colangelo, Samuel	Analyst	\$575	7.3	\$4,197.50
			186.1	\$153,792.00
<i>Average Billing Rate</i>				\$826.39

*Exhibit C*

*Celsius Network, LLC, et al.,  
Summary of Task by Professional  
May 1, 2023 through May 31, 2023*

**BUSINESS PLAN**

Advise and assist the Debtors with the planning, development, evaluation and implementation of the Debtor's strategic, business and operating plans relating to the mining and core platforms. This includes discussions with the Debtors' management teams regarding these operating plans and various alternatives, discussions with the Debtors' and Committee advisors regarding such business plans, the coordination and preparation of the related financial projections including income statement and balance sheet projections; analytical support for all scenario discussions regarding potential options for the future of the businesses.

<i>Professional</i>	<i>Position</i>	<i>Billing Rate</i>	<i>Sum of Hours</i>	<i>Sum of Fees</i>
Campagna, Robert	Managing Director	\$1,325	18.0	\$23,850.00
Schreiber, Sam	Senior Director	\$925	21.0	\$19,425.00
Brantley, Chase	Director	\$850	10.8	\$9,180.00
Lucas, Emmet	Senior Associate	\$775	0.4	\$310.00
Calvert, Sam	Associate	\$600	28.1	\$16,860.00
Colangelo, Samuel	Analyst	\$575	0.2	\$115.00
			<hr/> 78.5 <hr/>	<hr/> \$69,740.00 <hr/>
	<i>Average Billing Rate</i>			<hr/> \$888.41 <hr/>

*Exhibit C*

*Celsius Network, LLC, et al.,  
Summary of Task by Professional  
May 1, 2023 through May 31, 2023*

**CASE ADMINISTRATION**

Address administrative matters related to the engagement, including the development and execution of work plans, and project management updates as requested by the Debtors. Activities include coordinating meetings, conference calls and the delivery of information, and preparing or reviewing court documents and general case management.

<i>Professional</i>	<i>Position</i>	<i>Billing Rate</i>	<i>Sum of Hours</i>	<i>Sum of Fees</i>
Kinealy, Paul	Senior Director	\$900	0.8	\$720.00
Schreiber, Sam	Senior Director	\$925	1.6	\$1,480.00
			<hr/> 2.4 <hr/>	<hr/> \$2,200.00 <hr/>
		<i>Average Billing Rate</i>		<hr/> \$916.67 <hr/>

*Exhibit C*

*Celsius Network, LLC, et al.,  
Summary of Task by Professional  
May 1, 2023 through May 31, 2023*

**CASH FORECASTS**

Advise and assist management in treasury matters including the management of liquidity, development of weekly cash forecasts, reporting on cash activity, approving and monitoring of disbursements to ensure compliance with court approved amounts, and other reporting requirements pursuant to various court orders. Also includes scenario analyses to assess the impact of various initiatives on cash flow and liquidity.

<i>Professional</i>	<i>Position</i>	<i>Billing Rate</i>	<i>Sum of Hours</i>	<i>Sum of Fees</i>
Campagna, Robert	Managing Director	\$1,325	16.2	\$21,465.00
Schreiber, Sam	Senior Director	\$925	7.7	\$7,122.50
Brantley, Chase	Director	\$850	33.2	\$28,220.00
Ciriello, Andrew	Director	\$850	0.3	\$255.00
Dailey, Chuck	Senior Associate	\$675	2.3	\$1,552.50
Lucas, Emmet	Senior Associate	\$775	90.9	\$70,447.50
Calvert, Sam	Associate	\$600	17.6	\$10,560.00
Colangelo, Samuel	Analyst	\$575	5.4	\$3,105.00
			<u>173.6</u>	<u>\$142,727.50</u>
				<u>\$822.16</u>
		<i>Average Billing Rate</i>		

*Exhibit C*

*Celsius Network, LLC, et al.,  
Summary of Task by Professional  
May 1, 2023 through May 31, 2023*

**CLAIMS ADMINISTRATION &  
OBJECTIONS**

Assist the Debtors with claims planning process, review of claims filed against the Debtors, claim reconciliation, and related work including submission of related motions to the Court. Includes reviewing bar date documents, preparing claims reports, participating in claims reconciliation discussions, and providing guidance around general counsel.

<i>Professional</i>	<i>Position</i>	<i>Billing Rate</i>	<i>Sum of Hours</i>	<i>Sum of Fees</i>
Bixler, Holden	Managing Director	\$1,050	7.4	\$7,770.00
Campagna, Robert	Managing Director	\$1,325	3.5	\$4,637.50
Kinealy, Paul	Senior Director	\$900	22.7	\$20,430.00
Schreiber, Sam	Senior Director	\$925	2.4	\$2,220.00
Tilsner, Jeremy	Senior Director	\$820	0.9	\$738.00
Brantley, Chase	Director	\$850	3.3	\$2,805.00
Perez, Jose	Senior Associate	\$550	1.0	\$550.00
Vitols, Lauren	Senior Associate	\$600	124.9	\$74,940.00
Allison, Roger	Associate	\$625	171.6	\$107,250.00
Wadzita, Brent	Associate	\$575	15.7	\$9,027.50
Callan, Baylee	Analyst	\$425	176.0	\$74,800.00
Pogorzelski, Jon	Analyst	\$475	120.6	\$57,285.00
Ribaudo, Michael	Analyst	\$425	9.6	\$4,080.00
Westner, Jack	Analyst	\$425	86.4	\$36,720.00
			746.0	\$403,253.00
<i>Average Billing Rate</i>				\$540.55



*Exhibit C*

*Celsius Network, LLC, et al.,  
Summary of Task by Professional  
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**CONTRACTS**

Review executory contracts and leases and perform cost/benefit evaluations with respect to the affirmation or rejection of each.

<i>Professional</i>	<i>Position</i>	<i>Billing Rate</i>	<i>Sum of Hours</i>	<i>Sum of Fees</i>
Kinealy, Paul	Senior Director	\$900	9.8	\$8,820.00
Lucas, Emmet	Senior Associate	\$775	0.8	\$620.00
			<hr/> 10.6 <hr/>	<hr/> \$9,440.00 <hr/>
		<i>Average Billing Rate</i>		<hr/> \$890.57 <hr/>

*Exhibit C*

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**COURT HEARINGS**

Prepare for and attend the Court hearings.

<i>Professional</i>	<i>Position</i>	<i>Billing Rate</i>	<i>Sum of Hours</i>	<i>Sum of Fees</i>
Campagna, Robert	Managing Director	\$1,325	2.3	\$3,047.50
Schreiber, Sam	Senior Director	\$925	1.2	\$1,110.00
			3.5	\$4,157.50
				\$1,187.86

*Exhibit C*

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**DATA MANAGEMENT**

Assist the Debtors on matters concerning the Debtors' historical and current data systems, analytics, and data preservation. Includes data analysis in support of the Debtors' reports, querying the Debtors' data sets, and reconciling data from various sources.

<i>Professional</i>	<i>Position</i>	<i>Billing Rate</i>	<i>Sum of Hours</i>	<i>Sum of Fees</i>
San Luis, Ana	Senior Director	\$820	130.7	\$107,174.00
Tilsner, Jeremy	Senior Director	\$820	100.6	\$82,492.00
Wang, Gege	Senior Associate	\$550	164.2	\$90,310.00
Gacek, Chris	Associate	\$425	3.5	\$1,487.50
			<u>399.0</u>	<u>\$281,463.50</u>
	<i>Average Billing Rate</i>			<u>\$705.42</u>

*Exhibit C*

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## DUE DILIGENCE

Review and address inquiries from Creditors and various other third parties including the Unsecured Creditors Committee and its advisors, advisors to the various ad hoc groups, the Examiner and her advisors, and other pro se creditors. Activities include but are not limited to reviewing diligence lists, creating and updating diligence trackers, attending phone calls and meetings with such diligence parties, coordinating meetings between the diligence parties and the Debtors' employees, maintaining the data rooms to facilitate the sharing of information, reviewing information being shared with the diligence parties, and preparing various analyses, schedules and data summaries in response to such

Professional	Position	Billing Rate	Sum of Hours	Sum of Fees
Kinealy, Paul	Senior Director	\$900	1.0	\$900.00
Ciriello, Andrew	Director	\$850	0.9	\$765.00
Colangelo, Samuel	Analyst	\$575	4.5	\$2,587.50
			6.4	\$4,252.50
	Average Billing Rate			\$664.45

*Exhibit C*

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**FEE APP**

Prepare the monthly fee statements and interim fee applications in accordance with Court guidelines.

<i>Professional</i>	<i>Position</i>	<i>Billing Rate</i>	<i>Sum of Hours</i>	<i>Sum of Fees</i>
Campagna, Robert	Managing Director	\$1,325	0.4	\$530.00
Calvert, Sam	Associate	\$600	5.5	\$3,300.00
Rivera-Rozo, Camila	Para Professional	\$325	6.3	\$2,047.50
			12.2	\$5,877.50
				\$481.76

*Average Billing Rate*

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**LITIGATION**

Advise and assist management and/or the Debtors advisors in litigation matters.

<i>Professional</i>	<i>Position</i>	<i>Billing Rate</i>	<i>Sum of Hours</i>	<i>Sum of Fees</i>
Campagna, Robert	Managing Director	\$1,325	13.0	\$17,225.00
Schreiber, Sam	Senior Director	\$925	13.5	\$12,487.50
Brantley, Chase	Director	\$850	0.8	\$680.00
Ciriello, Andrew	Director	\$850	48.2	\$40,970.00
Lucas, Emmet	Senior Associate	\$775	1.3	\$1,007.50
Calvert, Sam	Associate	\$600	66.2	\$39,720.00
Colangelo, Samuel	Analyst	\$575	15.3	\$8,797.50
			158.3	\$120,887.50
				\$763.66

*Average Billing Rate*

*Exhibit C*

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**MEETINGS**

Participate in meetings with Debtors' management, counsel, independent committee of the Board of Directors and/or advisors to present findings or discuss various matters related to the filing or operating the business.

<i>Professional</i>	<i>Position</i>	<i>Billing Rate</i>	<i>Sum of Hours</i>	<i>Sum of Fees</i>
Bixler, Holden	Managing Director	\$1,050	5.3	\$5,565.00
Campagna, Robert	Managing Director	\$1,325	17.1	\$22,657.50
Kinealy, Paul	Senior Director	\$900	3.9	\$3,510.00
San Luis, Ana	Senior Director	\$820	19.0	\$15,580.00
Schreiber, Sam	Senior Director	\$925	16.5	\$15,262.50
Tilsner, Jeremy	Senior Director	\$820	11.0	\$9,020.00
Brantley, Chase	Director	\$850	10.7	\$9,095.00
Ciriello, Andrew	Director	\$850	3.9	\$3,315.00
Dailey, Chuck	Senior Associate	\$675	8.3	\$5,602.50
Lucas, Emmet	Senior Associate	\$775	3.9	\$3,022.50
Wang, Gege	Senior Associate	\$550	21.8	\$11,990.00
Allison, Roger	Associate	\$625	2.9	\$1,812.50
Calvert, Sam	Associate	\$600	3.9	\$2,340.00
Gacek, Chris	Associate	\$425	2.5	\$1,062.50
Wadzita, Brent	Associate	\$575	3.4	\$1,955.00
Colangelo, Samuel	Analyst	\$575	3.9	\$2,242.50
Pogorzelski, Jon	Analyst	\$475	2.6	\$1,235.00
Westner, Jack	Analyst	\$425	3.9	\$1,657.50

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*Average Billing Rate*

144.5

\$116,925.00

\$809.17



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## MONTHLY OPERATING REPORT/UST REPORT

**Assist the Debtors with the preparation of the Initial Debtor Interview requirements, Initial Operating Report, Monthly Operating Report, Form 426 and other related matters for the US Trustee.**

Professional	Position	Billing Rate	Sum of Hours	Sum of Fees
Brantley, Chase	Director	\$850	0.3	\$255.00
Ciriello, Andrew	Director	\$850	0.8	\$680.00
Lucas, Emmet	Senior Associate	\$775	6.9	\$5,347.50
Calvert, Sam	Associate	\$600	19.5	\$11,700.00
Pogorzelski, Jon	Analyst	\$475	3.3	\$1,567.50
			30.8	\$19,550.00
				\$634.74

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**MOTIONS/ORDERS**

Complete analyses and assist the Debtors on various motions filed and on entry of Orders to implement required reporting and other activities contemplated thereby.

<i>Professional</i>	<i>Position</i>	<i>Billing Rate</i>	<i>Sum of Hours</i>	<i>Sum of Fees</i>
Campagna, Robert	Managing Director	\$1,325	1.5	\$1,987.50
Hoeinghaus, Allison	Managing Director	\$1,250	9.3	\$11,625.00
Deets, James	Senior Director	\$975	13.4	\$13,065.00
Schreiber, Sam	Senior Director	\$925	3.2	\$2,960.00
Ciriello, Andrew	Director	\$850	8.8	\$7,480.00
Bapna, Rishabh	Manager	\$800	6.4	\$5,120.00
Dinh, Riley	Senior Associate	\$660	12.2	\$8,052.00
Colangelo, Samuel	Analyst	\$575	38.4	\$22,080.00
			<hr/> 93.2	<hr/> \$72,369.50
			<hr/>	<hr/>
	<i>Average Billing Rate</i>			<hr/> \$776.50 <hr/>

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## PLAN / DISCLOSURE STATEMENT

**Assist the Debtors and advisors with various analyses and assessment of the components relating to a plan of reorganization.**

Professional	Position	Billing Rate	Sum of Hours	Sum of Fees
Bixler, Holden	Managing Director	\$1,050	4.5	\$4,725.00
Campagna, Robert	Managing Director	\$1,325	24.1	\$31,932.50
Schreiber, Sam	Senior Director	\$925	48.7	\$45,047.50
Tilsner, Jeremy	Senior Director	\$820	0.7	\$574.00
Brantley, Chase	Director	\$850	50.8	\$43,180.00
Ciriello, Andrew	Director	\$850	8.4	\$7,140.00
Dailey, Chuck	Senior Associate	\$675	41.7	\$28,147.50
Calvert, Sam	Associate	\$600	0.9	\$540.00
Colangelo, Samuel	Analyst	\$575	6.2	\$3,565.00
			186.0	\$164,851.50
	Average Billing Rate			\$886.30

*Exhibit C*

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**STATEMENTS/SCHEDULES**

Assist the Debtors with the creation and filing of Statements and Schedules with background information and other related matters.

<i>Professional</i>	<i>Position</i>	<i>Billing Rate</i>	<i>Sum of Hours</i>	<i>Sum of Fees</i>
Bixler, Holden	Managing Director	\$1,050	0.5	\$525.00
			0.5	\$525.00
			<i>Average Billing Rate</i>	\$1,050.00

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## VENDOR MANAGEMENT

Assist the Debtors with vendor management including analyzing financial impact of supplier agreements, tracking supplier contraction and pre-petition payment activity, and attending supplier meetings to review and discuss supplier financial status. Assist the Debtors with all vendor related items including, but not limited to, vendor strategy, negotiation, settlements, stipulations, critical vendors agreements, and advise the Debtors on general accounts payable questions.

<i>Professional</i>	<i>Position</i>	<i>Billing Rate</i>	<i>Sum of Hours</i>	<i>Sum of Fees</i>
Schreiber, Sam	Senior Director	\$925	0.9	\$832.50
Brantley, Chase	Director	\$850	4.1	\$3,485.00
Colangelo, Samuel	Analyst	\$575	25.1	\$14,432.50
			30.1	\$18,750.00
				\$622.92

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**ASSET SALES**

<b>Professional</b>	<b>Date</b>	<b>Hours</b>	<b>Activity</b>
Lucas, Emmet	5/1/2023	0.6	Update GK8 sales proceeds supporting calculations reflecting finalized proposed transfer amount from L. Koren (CEL) comments.
Campagna, Robert	5/2/2023	0.8	Call with reference check party with respect bidder on assets.
Campagna, Robert	5/2/2023	0.4	Review / provide comments on proposed back up bid materials.
Campagna, Robert	5/2/2023	0.8	Call with bidder group including Gemini to discuss qualifications and issues.
Campagna, Robert	5/3/2023	0.6	Call with potential investor in one of the bidders.
Campagna, Robert	5/3/2023	0.5	Review and edit latest bid summary from lead party.
Campagna, Robert	5/3/2023	2.3	Participate in NovaWulf mining strategy presentation / session at K&E.
Campagna, Robert	5/3/2023	2.4	General attendance at bankruptcy auction at K&E's office / discussions with Debtor and UCC professionals.
Campagna, Robert	5/4/2023	0.8	Participate in bidder presentation / session related to staking services.
Campagna, Robert	5/8/2023	1.1	Review and comment on latest term sheet from lead bidder.
Campagna, Robert	5/9/2023	1.3	Respond to bids / bid summary related to auction.
Campagna, Robert	5/11/2023	0.7	Review of mining diligence tracker for bidder requests.
Calvert, Sam	5/12/2023	0.5	Call with proposed bidder's counterparty, m3 team, PWP team, CVP team re: reference check.
Campagna, Robert	5/12/2023	0.5	Partial participation on background / reference check call related to bidders.
Campagna, Robert	5/15/2023	0.4	Review and comment on latest NW term sheet.
Campagna, Robert	5/18/2023	1.4	Review revised / supplemental bid materials from Fahrenheit group.
Campagna, Robert	5/19/2023	1.4	Analysis of back up bidder financial projections package.
Campagna, Robert	5/22/2023	1.4	Review of best and final bids from each bidder.
Calvert, Sam	5/23/2023	0.4	Call with E. Lucas (A&M) re: next steps on GK8 closing statement.
Lucas, Emmet	5/23/2023	2.3	Reconcile detailed vendor level payment data at GK8 to confirm proposed escrow offset by Galaxy.
Lucas, Emmet	5/23/2023	0.4	Call with S. Calvert (A&M) re: next steps on GK8 closing statement.
Campagna, Robert	5/24/2023	0.7	Call with Special Committee and K&E regarding feedback from lead bidder.

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**ASSET SALES**

<b>Professional</b>	<b>Date</b>	<b>Hours</b>	<b>Activity</b>
Campagna, Robert	5/24/2023	1.8	Ongoing analysis of bids and final requests as part of working sessions at K&E.
Lucas, Emmet	5/24/2023	1.8	Analyze historical GK8 bank transactions to prepare reconciliation summary of closing adjustments to escrow amount.
Campagna, Robert	5/25/2023	0.5	Call with data management team related to ongoing requests and next steps in sale process.
Calvert, Sam	5/30/2023	0.3	Call with E. Lucas (A&M) re: GK8 closing statement.
Lucas, Emmet	5/30/2023	0.3	Call with S. Calvert (A&M) re: GK8 closing statement.
Lucas, Emmet	5/31/2023	0.9	Prepare adjustment schedule based on paid invoices, amounts received to preview with Israel team to confirm proposed offset to escrow amount.
<b>Subtotal</b>		<b>27.3</b>	

**BANKRUPTCY SUPPORT**

<b>Professional</b>	<b>Date</b>	<b>Hours</b>	<b>Activity</b>
Allison, Roger	5/1/2023	0.6	Edit list of new parties in interest re: internal review notes.
Allison, Roger	5/1/2023	0.3	Perform research regarding internal contract diligence request.
Allison, Roger	5/1/2023	1.2	Perform analysis of parties in interest individuals that have been previously disclosed.
Allison, Roger	5/1/2023	1.1	Draft list of new parties in interest to be submitted to the court.
Calvert, Sam	5/1/2023	0.6	Providing support to K&E for certain sections of the substantive consolidation motion.
Calvert, Sam	5/1/2023	0.8	Review of and providing comments on second draft of substantive consolidation motion.
Calvert, Sam	5/1/2023	0.8	Drafting of additional verbiage for substantive consolidation motion re: wallet level entity rollup reporting methodology.
Calvert, Sam	5/1/2023	1.8	Initial review and comment on substantive consolidation motion.
Calvert, Sam	5/1/2023	0.4	Minor revisions to IC accounting workbook.
Calvert, Sam	5/1/2023	0.4	Final review of substantive consolidation motion ahead of distribution.
Calvert, Sam	5/1/2023	0.7	Working session with K&E team, R. Campagna, S. Schreiber, A. Ciriello and S. Calvert (all A&M) re: substantive consolidation motion edits and revisions.
Calvert, Sam	5/1/2023	0.5	Follow up call with A. Ciriello (A&M) re: substantive consolidation motion next steps and other considerations.
Campagna, Robert	5/1/2023	0.4	Call with Celsius, PWP, UCC members, and S. Schreiber (A&M) to discuss crypto distribution mechanics.

*Exhibit D*

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**BANKRUPTCY SUPPORT**

<b>Professional</b>	<b>Date</b>	<b>Hours</b>	<b>Activity</b>
Campagna, Robert	5/1/2023	1.6	Ongoing analysis related to intercompany balances / transactions.
Campagna, Robert	5/1/2023	0.4	Working session with K&E team, S. Schreiber, A. Ciriello and S. Calvert (all A&M) re: substantive consolidation motion edits and revisions.
Ciriello, Andrew	5/1/2023	0.1	Call with C. Koenig, G. Hensley (K&E) to follow up on discussion of substantive consolidation motion.
Ciriello, Andrew	5/1/2023	0.7	Working session with K&E team, R. Campagna, S. Schreiber, and S. Calvert (all A&M) re: substantive consolidation motion edits and revisions.
Ciriello, Andrew	5/1/2023	0.3	Provide comments on weekly project management presentation materials.
Ciriello, Andrew	5/1/2023	0.8	Provide further comments on draft substantive consolidation motion.
Ciriello, Andrew	5/1/2023	0.5	Follow up call with S. Calvert(A&M) re: substantive consolidation motion next steps and other considerations.
Colangelo, Samuel	5/1/2023	0.4	Update PMO deck to reflect current status of workstreams and case updates for week of 5/1/2023.
Dailey, Chuck	5/1/2023	1.3	Update potential bidder wind down comparison for latest terms.
Dailey, Chuck	5/1/2023	0.5	Review latest term sheet from potential wind down bidder.
Dailey, Chuck	5/1/2023	0.6	Update wind down comparison analysis for review comments and to remove retail loan carryforward.
Dailey, Chuck	5/1/2023	1.4	Review subcon motion provided by K&E.
Dailey, Chuck	5/1/2023	0.4	Update orderly wind down analysis for latest wind down cost assumptions.
Dailey, Chuck	5/1/2023	0.4	Compile list of updates to wind down comparison analysis.
Schreiber, Sam	5/1/2023	0.4	Call with Celsius, PWP, UCC members, and R. Campagna (A&M) to discuss crypto distribution mechanics.
Schreiber, Sam	5/1/2023	0.7	Working session with K&E team, R. Campagna, A. Ciriello and S. Calvert (all A&M) re: substantive consolidation motion edits and revisions.
Allison, Roger	5/2/2023	0.4	Draft correspondence to K&E re: case timeline and claims process.
Bapna, Rishabh	5/2/2023	0.6	Call with A. Hoeinghaus (A&M), B. Campagna (A&M), A. Ciriello (A&M), J. Deets (A&M) to review historical compensation and LTIP analysis for KEIP motion.
Campagna, Robert	5/2/2023	0.6	Call with A. Hoeinghaus, J. Deets, R. Bapna, A. Ciriello (all A&M) to discuss KEIP analysis.
Ciriello, Andrew	5/2/2023	0.2	Prepare presentation materials for bi-weekly update call with A&M team.
Ciriello, Andrew	5/2/2023	0.6	Call with A. Hoeinghaus, J. Deets, R. Bapna, R. Campagna (all A&M) to discuss KEIP analysis.



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**BANKRUPTCY SUPPORT**

<b>Professional</b>	<b>Date</b>	<b>Hours</b>	<b>Activity</b>
Dailey, Chuck	5/2/2023	1.0	Email correspondence with A&M, K&E, CVP and the UCC re: NewCo waterfall and NAV balance sheet.
Deets, James	5/2/2023	0.6	Call with A. Hoeinghaus (A&M), B. Campagna (A&M), A. Ciriello (A&M), R. Bapna (A&M) to review historical compensation and LTIP analysis for KEIP motion.
Hoeinghaus, Allison	5/2/2023	0.6	Call with J. Deets (A&M), B. Campagna (A&M), A. Ciriello (A&M), R. Bapna (A&M) to review historical compensation and LTIP analysis for KEIP motion.
Schreiber, Sam	5/2/2023	0.7	Review status of diligence for potential auditors.
Brantley, Chase	5/3/2023	0.4	Analyze and provide comments for updated KEIP metrics.
Campagna, Robert	5/3/2023	1.0	Meet with A. Ciriello (A&M) to discuss intercompany claims.
Campagna, Robert	5/3/2023	0.9	Draft response to UCC recommended KEIP metrics.
Ciriello, Andrew	5/3/2023	1.0	Meet with R. Campagna (A&M) to discuss intercompany claims.
Ciriello, Andrew	5/3/2023	0.3	Provide comments on proposed KEIP metrics for members of management.
Bapna, Rishabh	5/4/2023	0.7	Call with T. Ramos (Celsius), A. Hoeinghaus (A&M), J. Deets (A&M), R. Dinh (A&M) and A. Ciriello (A&M) regarding open issues on historical compensation analysis.
Brantley, Chase	5/4/2023	0.3	Call with R. Campagna and C. Dailey (all A&M) to discuss wind down cost assumptions.
Calvert, Sam	5/4/2023	0.8	Review of claim summary and revisions to formatting per internal guidance.
Calvert, Sam	5/4/2023	0.8	Initial review of GK8 closing date adjustment support.
Campagna, Robert	5/4/2023	0.3	Call with C. Brantley and C. Dailey (all A&M) to discuss wind down cost assumptions.
Ciriello, Andrew	5/4/2023	0.3	Meet with J. Raphael (K&E) to discuss case to date coin report showing actual coin movements since the petition date.
Ciriello, Andrew	5/4/2023	0.7	Call with T. Ramos (CEL), A. Hoeinghaus, J. Deets, R. Bapna, R. Dinh (A&M) to discuss historical compensation program.
Colangelo, Samuel	5/4/2023	0.9	Review prior coin reports to assemble staking rewards analysis for comparison with staking summary.
Colangelo, Samuel	5/4/2023	1.2	Assemble staking summary analysis per internal request.
Dailey, Chuck	5/4/2023	0.5	Update cost comparison for wind downs between potential bidder and company led.
Dailey, Chuck	5/4/2023	0.3	Call with R. Campagna and C. Brantley (all A&M) to discuss wind down cost assumptions.
Dailey, Chuck	5/4/2023	2.4	Draft special committee slides for distribution and cost comparison between wind down scenarios.

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**BANKRUPTCY SUPPORT**

<b>Professional</b>	<b>Date</b>	<b>Hours</b>	<b>Activity</b>
Dailey, Chuck	5/4/2023	1.8	Update full form wind down analysis deck for latest values.
Deets, James	5/4/2023	0.7	Call with T. Ramos (Celsius), A. Hoeinghaus (A&M), R. Bapna (A&M), R. Dinh (A&M) and A. Ciriello (A&M) regarding open issues on historical compensation analysis.
Dinh, Riley	5/4/2023	0.7	Call with T. Ramos (Celsius), J. Deets (A&M), A. Hoeinghaus (A&M), R. Bapna (A&M) and A. Ciriello (A&M) regarding open issues on historical compensation analysis.
Hoeinghaus, Allison	5/4/2023	0.7	Call with T. Ramos (Celsius), J. Deets (A&M), R. Bapna (A&M), R. Dinh (A&M) and A. Ciriello (A&M) regarding open issues on historical compensation analysis.
Ciriello, Andrew	5/5/2023	1.2	Review discovery requests, ROGs and RFPs from preferred equity advisors related to intercompany analysis.
Kinealy, Paul	5/5/2023	0.3	Research creditor inquiry and follow up with Celsius re: same.
Ciriello, Andrew	5/7/2023	1.3	Provide initial comments and direction on process to address discovery requests related to intercompany.
Allison, Roger	5/8/2023	0.9	Call with H. Bixler, P. Kinealy, and R. Allison (all A&M) re: case updates and management reporting.
Allison, Roger	5/8/2023	0.8	Finalize draft of new parties in interest names.
Bixler, Holden	5/8/2023	0.9	Call with P. Kinealy, and R. Allison (all A&M) re: case updates and management reporting.
Bixler, Holden	5/8/2023	0.5	Prepare materials for ExCo meeting.
Brantley, Chase	5/8/2023	0.2	Provide updates to weekly PMO deck ahead of meeting with team.
Calvert, Sam	5/8/2023	2.3	Initial setup of lending IC relationship with TopCo entities accounting overview.
Calvert, Sam	5/8/2023	1.7	Review of accounting entries at Celsius entity 1 to provide overview of IC accounting to date.
Calvert, Sam	5/8/2023	0.6	Call with A. Ciriello (A&M) re: lending entities IC relationships post novation and accounting entries made therein.
Calvert, Sam	5/8/2023	1.9	Review of accounting entries at Celsius entity to provide overview of IC accounting to date.
Calvert, Sam	5/8/2023	1.4	Development of scenario planning tool for mining facility buildouts.
Calvert, Sam	5/8/2023	1.5	Review of accounting entries at Celsius entity 2 to provide overview of IC accounting to date.
Campagna, Robert	5/8/2023	0.4	Call with Celsius, K&E, and S. Schreiber (A&M) to discuss status of potential auditor engagements.
Campagna, Robert	5/8/2023	0.5	Review of updated KEIP metric proposal in advance of session with C. Ferraro (Celsius).
Ciriello, Andrew	5/8/2023	0.3	Provide comments to weekly project management materials ahead of meeting with A&M team.

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<b>Professional</b>	<b>Date</b>	<b>Hours</b>	<b>Activity</b>
Ciriello, Andrew	5/8/2023	0.6	Call with S. Calvert (A&M) re: lending entities IC relationships post novation and accounting entries made therein.
Colangelo, Samuel	5/8/2023	0.4	Update PMO deck to reflect current status of workstreams and case updates for week of 5/8/2023.
Dailey, Chuck	5/8/2023	1.1	Update 40 act balance sheet analysis for latest status on bid terms.
Kinealy, Paul	5/8/2023	0.9	Call with H. Bixler and R. Allison (all A&M) re: case updates and management reporting.
Kinealy, Paul	5/8/2023	0.3	Research creditor inquiry and follow up with Stretto re: same.
Schreiber, Sam	5/8/2023	0.9	Review updated KEIP metrics proposal from UCC.
Schreiber, Sam	5/8/2023	0.4	Call with Celsius, K&E, and R. Campagna (A&M) to discuss status of potential auditor engagements.
Brantley, Chase	5/9/2023	0.6	Call with Celsius team, K&E, R. Campagna and S. Schreiber (A&M) to discuss status of negotiations with crypto distribution partners.
Brantley, Chase	5/9/2023	0.4	Call with C. Ferraro (CEL), K&E, M3 Team, R. Campagna and S. Schreiber (A&M) to discuss conversion of alt coins to BTC and ETH.
Brantley, Chase	5/9/2023	0.3	Call with C. Ferraro (CEL), R. Kwasteniet, C. Koenig, D. Latona, P. Loureiro (K&E), R. Campagna, S. Schreiber, A. Ciriello (A&M) to discuss revisions to KEIP.
Calvert, Sam	5/9/2023	1.7	Call with A. Ciriello (A&M) re: intercompany accounting between lending entities and customer facing entities.
Calvert, Sam	5/9/2023	0.4	Review and revision to responses to pref eq and UCC IC IROGS.
Calvert, Sam	5/9/2023	1.6	Summarization of accounting findings for internal production around lending entities.
Campagna, Robert	5/9/2023	1.4	Analysis of UCC and Pref EQ discovery and interrogatory requests related to intercompany litigation.
Campagna, Robert	5/9/2023	0.3	Call with C. Ferraro (CEL), R. Kwasteniet, C. Koenig, D. Latona, P. Loureiro (K&E), S. Schreiber, C. Brantley, A. Ciriello (A&M) to discuss revisions to KEIP.
Campagna, Robert	5/9/2023	0.4	Call with C. Ferraro (CEL), K&E, M3 Team, S. Schreiber and C. Brantley (A&M) to discuss conversion of alt coins to BTC and ETH.
Campagna, Robert	5/9/2023	0.6	Call with Celsius team, K&E, S. Schreiber and C. Brantley (A&M) to discuss status of negotiations with crypto distribution partners.
Ciriello, Andrew	5/9/2023	1.7	Call with S. Calvert (A&M) re: intercompany accounting between lending entities and customer facing entities.
Ciriello, Andrew	5/9/2023	0.3	Call with C. Ferraro (CEL), R. Kwasteniet, C. Koenig, D. Latona, P. Loureiro (K&E), R. Campagna, S. Schreiber, C. Brantley (A&M) to discuss revisions to KEIP.
Kinealy, Paul	5/9/2023	0.4	Call with K&E and Celsius team re potential schedule amendments and postpetition claim transfers.
Kinealy, Paul	5/9/2023	0.3	Research creditor inquiry from Stretto.

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Schreiber, Sam	5/9/2023	0.3	Call with C. Ferraro (CEL), R. Kwasteniet, C. Koenig, D. Latona, P. Loureiro (K&E), R. Campagna, C. Brantley, A. Ciriello (A&M) to discuss revisions to KEIP.
Schreiber, Sam	5/9/2023	0.6	Call with Celsius team, K&E, R. Campagna and C. Brantley (A&M) to discuss status of negotiations with crypto distribution partners.
Schreiber, Sam	5/9/2023	0.6	Evaluate potential KEIP metrics to respond to UCC feedback.
Schreiber, Sam	5/9/2023	0.4	Call with C. Ferraro (CEL), K&E, M3 Team, R. Campagna and C. Brantley (A&M) to discuss conversion of alt coins to BTC and ETH.
Schreiber, Sam	5/9/2023	0.5	Review Celsius update presentation related to potential distribution partners.
Calvert, Sam	5/10/2023	0.4	Call with A. Seetharaman (Celsius) re: upcoming MOR, audit timing and intercompany questions.
Calvert, Sam	5/10/2023	0.5	Call with A. Ciriello (A&M) re: analysis of CEL employees trading activity.
Calvert, Sam	5/10/2023	1.6	Reworking analysis of CEL employees historical trading activity.
Calvert, Sam	5/10/2023	1.6	Continued reworking of IC coin level analysis per updated approach re: liabilities.
Calvert, Sam	5/10/2023	2.7	Overhaul of intercompany analysis per latest findings in review of accounting data provided by the company.
Ciriello, Andrew	5/10/2023	0.5	Call with S. Calvert (A&M) re: analysis of CEL employees trading activity.
Kinealy, Paul	5/10/2023	0.2	Follow up with K&E team re: proposed retention supplement.
Schreiber, Sam	5/10/2023	0.2	Call with A. Seetharaman (CEL) to discuss next steps with auditors and accounting support firms.
Calvert, Sam	5/11/2023	1.5	Continued reworking of IC coin level analysis per updated approach re: assets.
Calvert, Sam	5/11/2023	0.4	Call with A. Ciriello (A&M) re: IC meeting follow ups and next steps.
Calvert, Sam	5/11/2023	0.3	Prepare for call with L. Koren (Celsius) and K&E team re: TP entries and their relationship with IC accounting.
Calvert, Sam	5/11/2023	0.6	Call with L. Koren (Celsius) and K&E team re: TP entries and their relationship with IC accounting.
Calvert, Sam	5/11/2023	0.8	Continued reworking of IC coin level analysis per updated approach re: transactions build.
Ciriello, Andrew	5/11/2023	0.4	Call with S. Calvert (A&M) re: IC meeting follow ups and next steps.
Ciriello, Andrew	5/11/2023	0.4	Review analysis of headcount and case to date RIFs and correspond with A&M team regarding the same.
Colangelo, Samuel	5/11/2023	0.7	Draft initial responses to counsel questions regarding headcount and personnel cost.
Kinealy, Paul	5/11/2023	0.8	Review and revise supplemental retention declaration with edits from K&E team.

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Brantley, Chase	5/12/2023	0.4	Correspond with team re: updating the cash and coin report.
Calvert, Sam	5/12/2023	0.2	Call with A. Seetharaman (Celsius) and J. D'Antonio (K&E) re: additional questions on responses to pref eq and UCC.
Campagna, Robert	5/12/2023	0.6	Call with T. Ramos (Celsius) to discuss employee matters.
Campagna, Robert	5/12/2023	1.2	Analysis related to current / future headcount states.
Schreiber, Sam	5/12/2023	0.3	Review updated coin report.
Schreiber, Sam	5/12/2023	0.4	Research status of Lido system upgrade.
Calvert, Sam	5/14/2023	0.3	Correspondence with A&M team re: diligence call 1 for prospective bidder.
Calvert, Sam	5/15/2023	0.4	Correspondence with Celsius IL team re: GK8 closing statement and MOR timing updates.
Campagna, Robert	5/15/2023	1.1	Call with C. Dailey, S. Schreiber (A&M) and GXD team to discuss updates to wind down assumptions.
Ciriello, Andrew	5/15/2023	0.2	Call with M. Hall, T. Walsh (CEL) to discuss current employee roster and pending headcount reductions.
Colangelo, Samuel	5/15/2023	0.4	Update PMO deck to reflect current status of workstreams and case updates for week of 5/15/2023.
Dailey, Chuck	5/15/2023	1.1	Call with R. Campagna, S. Schreiber (A&M) and GXD team to discuss updates to wind down assumptions.
Dailey, Chuck	5/15/2023	1.3	Analyze 4/28 freeze report and overlay.
Kinealy, Paul	5/15/2023	0.8	Research additional issues related to certain postpetition invoices and related contracts and follow up with Celsius re: same.
Schreiber, Sam	5/15/2023	1.6	Analyze historical freeze data related to coin movements.
Schreiber, Sam	5/15/2023	1.1	Call with R. Campagna, C. Dailey (A&M) and GXD team to discuss updates to wind down assumptions.
Schreiber, Sam	5/15/2023	0.4	Review draft engagement letter for historical mining audits.
Allison, Roger	5/16/2023	0.4	Perform creditor research re: inquiry from K&E.
Brantley, Chase	5/16/2023	0.3	Correspond with the Company re: Lido stETH timeline.
Brantley, Chase	5/16/2023	0.3	Review opening statement presentation ahead of hearing.
Brantley, Chase	5/16/2023	0.9	Correspond with the Company and team re: mining MOR reconciliation to court presentation.
Brantley, Chase	5/16/2023	0.4	Analyze and provide comments on the revised cash and coin report.

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Brantley, Chase	5/16/2023	0.6	Update and share weekly PMO presentation with team ahead of meeting.
Ciriello, Andrew	5/16/2023	0.1	Call with G. Brier (K&E) to discuss unstaking of ETH.
Colangelo, Samuel	5/16/2023	1.2	Assemble staking process workflow and analysis per internal request.
Kinealy, Paul	5/16/2023	0.2	Research employee communications inquiry from Celsius team and advise re same.
Allison, Roger	5/17/2023	0.6	Research an individual customer claimant re: inquiry from K&E.
Brantley, Chase	5/17/2023	0.4	Analyze and provide comments on the April monthly reconciliation report.
Brantley, Chase	5/17/2023	0.4	Respond to questions from M3 re: weekly report and opening statement presentation.
Dailey, Chuck	5/17/2023	2.8	Update wind down analysis for latest coin quantities and 3 year wind down assumption.
Kinealy, Paul	5/17/2023	0.3	Research noticing inquiry and follow up with Stretto re same.
Schreiber, Sam	5/17/2023	0.6	Review mining operations report for week of 5/16.
Schreiber, Sam	5/17/2023	1.2	Analyze updated coin reports relative to prior versions.
Bixler, Holden	5/18/2023	1.7	Review updated crypto filer tracker and confer with A&M team re: same.
Brantley, Chase	5/18/2023	0.3	Correspond with team re: damages claim filed.
Brantley, Chase	5/18/2023	0.3	Summarize and share latest developments with respect to the Osprey trust.
Calvert, Sam	5/18/2023	0.5	Call with K&E team, R. Campagna, S. Schreiber, and A. Ciriello (A&M) re: intercompany litigation, latest stETH movements.
Calvert, Sam	5/18/2023	0.4	Follow up call with R. Campagna, S. Schreiber, and A. Ciriello (A&M) re: intercompany litigation, latest stETH movements.
Campagna, Robert	5/18/2023	0.5	Participation in call with Celsius and A. Ciriello, S. Schreiber (A&M) to discuss recent coin movements.
Campagna, Robert	5/18/2023	0.4	Call with S. Schreiber, A. Ciriello (A&M) regarding unstaking of stETH.
Campagna, Robert	5/18/2023	1.2	Call with W&C, UCC co-chairs, and Celsius team to discuss the status of the mining operations.
Campagna, Robert	5/18/2023	0.5	Call with K&E team, S. Calvert, S. Schreiber, and A. Ciriello (A&M) re: intercompany litigation, latest stETH movements.
Campagna, Robert	5/18/2023	0.4	Follow up call with S. Calvert, S. Schreiber, and A. Ciriello (A&M) re: intercompany litigation, latest stETH movements.
Ciriello, Andrew	5/18/2023	0.4	Follow up call with R. Campagna, S. Schreiber, and S. Calvert (A&M) re: intercompany litigation, latest stETH movements.

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Ciriello, Andrew	5/18/2023	0.5	Call with K&E team, R. Campagna, S. Schreiber, S. Calvert (A&M) re: intercompany litigation, latest stETH movements.
Ciriello, Andrew	5/18/2023	0.3	Partial participation in call with Celsius and R. Campagna, S. Schreiber (A&M) to discuss recent coin movements.
Ciriello, Andrew	5/18/2023	0.3	Review preferred equity holder requests for an equity committee.
Ciriello, Andrew	5/18/2023	0.4	Call with R. Campagna, S. Schreiber (A&M) regarding unstaking of stETH.
Colangelo, Samuel	5/18/2023	0.2	Call with C. Dailey (A&M) to discuss coin comparison to BRIC wind down presentation.
Dailey, Chuck	5/18/2023	2.1	Review latest wind down business plan proposal provided by BRIC.
Dailey, Chuck	5/18/2023	1.1	Compile list of updates to BRIC analysis from previous analysis.
Dailey, Chuck	5/18/2023	1.0	Review coin comparison between coin report and BRIC analysis.
Dailey, Chuck	5/18/2023	0.2	Call with S. Colangelo (A&M) to discuss coin comparison to BRIC wind down presentation.
Kinealy, Paul	5/18/2023	0.4	Research K&E inquiry re: certain entity-level assets and advise K&E re: same.
Schreiber, Sam	5/18/2023	0.4	Call with K&E and potential auditor to discuss engagement process and proposal.
Schreiber, Sam	5/18/2023	0.3	Analyze updated coin report.
Schreiber, Sam	5/18/2023	0.4	Call with R. Campagna, A. Ciriello (A&M) regarding unstaking of stETH.
Schreiber, Sam	5/18/2023	0.5	Call with K&E team, R. Campagna, S. Calvert, and A. Ciriello (A&M) re: intercompany litigation, latest stETH movements.
Schreiber, Sam	5/18/2023	0.9	Prepare scope of work for potential auditor.
Schreiber, Sam	5/18/2023	1.1	Review historical coin movement data.
Schreiber, Sam	5/18/2023	0.2	Call with A. Seetharaman (CEL) to discuss accounting workstreams.
Schreiber, Sam	5/18/2023	0.4	Follow up call with R. Campagna, S. Calvert, and A. Ciriello (A&M) re: intercompany litigation, latest stETH movements.
Schreiber, Sam	5/18/2023	0.3	Partial participation in call with Celsius and R. Campagna, A. Ciriello (A&M) to discuss recent coin movements.
Brantley, Chase	5/19/2023	1.3	Call with UCC Advisors, K&E, CVP, and R. Campagna and S. Schreiber (A&M) to discuss updated bid structure.
Campagna, Robert	5/19/2023	0.9	Finalize draft of updated retention declaration related to new parties to the case.
Campagna, Robert	5/19/2023	1.3	Call with UCC Advisors, K&E, CVP, and S. Schreiber and C. Brantley (A&M) to discuss updated bid structure.

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Campagna, Robert	5/19/2023	0.5	Call with C. Dailey and S. Schreiber (A&M) to discuss updated BRIC wind down proposal.
Ciriello, Andrew	5/19/2023	0.6	Review schedule of liquid crypto assets provided by prospective bidder and compare to company records.
Ciriello, Andrew	5/19/2023	0.8	Confirm available sources of coins to fund withhold withdrawals.
Dailey, Chuck	5/19/2023	0.5	Call with R. Campagna and S. Schreiber (A&M) to discuss updated BRIC wind down proposal.
Dailey, Chuck	5/19/2023	1.5	Draft asset comparison file for discussion with BRIC.
Dailey, Chuck	5/19/2023	1.6	Address internal review comments for BRIC comparisons.
Dailey, Chuck	5/19/2023	0.4	Email correspondence with GXD to discuss BRIC wind down proposal.
Kinealy, Paul	5/19/2023	0.4	Research payment inquiry from Celsius finance team.
Kinealy, Paul	5/19/2023	0.3	Finalize supplement retention declaration with K&E for filing.
Schreiber, Sam	5/19/2023	0.5	Call with R. Campagna and C. Dailey (A&M) to discuss updated BRIC wind down proposal.
Schreiber, Sam	5/19/2023	1.3	Call with UCC Advisors, K&E, CVP, and R. Campagna and C. Brantley (A&M) to discuss updated bid structure.
Schreiber, Sam	5/20/2023	0.9	Analyze wind down budget filed in other case.
Calvert, Sam	5/22/2023	2.6	Scrubbing data for historical entity level coin movements by entity.
Calvert, Sam	5/22/2023	1.7	Setup of Power BI file to better understand historical entity level coin movements by entity.
Ciriello, Andrew	5/22/2023	0.3	Review project management presentation materials for the week ending 5/26.
Ciriello, Andrew	5/22/2023	0.3	Correspond with A&M team regarding 2022 transfer pricing analysis.
Colangelo, Samuel	5/22/2023	0.4	Update PMO deck to reflect current status of workstreams and case updates for week of 5/22/2023.
Dailey, Chuck	5/22/2023	0.6	Call with GXD team to reconcile distributable asset values.
Kinealy, Paul	5/22/2023	0.3	Analyze updated proposed communications with K&E team.
Lucas, Emmet	5/22/2023	0.2	Provide responses for banking, cash forecast related sections for internal management presentation on 5/23.
Bixler, Holden	5/23/2023	0.8	Review and provide comments to updated crypto flier file.
Calvert, Sam	5/23/2023	1.7	Preparation of summary of movements between entities and comparison to fireblocks reporting.



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Calvert, Sam	5/23/2023	0.5	Call with R. Campagna, S. Schreiber, A. Ciriello and S. Calvert (A&M) re: transfer pricing entries and next steps in discussing with Celsius.
Calvert, Sam	5/23/2023	0.5	Prep for call with A. Ciriello (A&M) re: validation of I/C transactions.
Calvert, Sam	5/23/2023	0.4	Call with A. Ciriello (A&M) re: validation of historical I/C transactions.
Campagna, Robert	5/23/2023	0.5	Call with R. Campagna, S. Schreiber, S. Calvert, A. Ciriello (A&M) re: transfer pricing entries and next steps in discussing with Celsius.
Ciriello, Andrew	5/23/2023	0.5	Call with R. Campagna, S. Schreiber, and S. Calvert (A&M) re: transfer pricing entries and next steps in discussing with Celsius.
Ciriello, Andrew	5/23/2023	0.4	Call with S. Calvert (A&M) re: validation of historical I/C transactions.
Kinealy, Paul	5/23/2023	0.4	Analyze updated chapter 11 filing tracker for other crypto firms and potential conflicts.
Schreiber, Sam	5/23/2023	0.3	Call with N. Ledwidge and J. Cohen (Stout) to discuss next steps regarding valuation of Celsius assets.
Schreiber, Sam	5/23/2023	0.5	Call with R. Campagna, A. Ciriello and S. Calvert (A&M) re: transfer pricing entries and next steps in discussing with Celsius.
Calvert, Sam	5/24/2023	1.0	Review of TP analyses and comment on correspondence for internal A&M purposes ahead of distribution to Celsius.
Calvert, Sam	5/24/2023	2.7	Review of discrepancies between transaction reporting methodologies for I/C summary.
Calvert, Sam	5/24/2023	0.1	Call with A. Ciriello (A&M) re: TP adjustments correspondence with Celsius.
Calvert, Sam	5/24/2023	0.9	Creating summary of reconciliation conclusion and correspondence with D. Tappen (Celsius) and A. Ciriello (A&M) re: same.
Ciriello, Andrew	5/24/2023	0.1	Call with S. Calvert (A&M) re: TP adjustments correspondence with Celsius.
Ciriello, Andrew	5/24/2023	0.4	Correspond with Celsius finance team regarding staking positions included in Freeze reports.
Ciriello, Andrew	5/24/2023	0.5	Correspond with K&E and A&M teams regarding postpetition deposit withdrawals.
Ciriello, Andrew	5/24/2023	0.4	Correspond with Celsius, K&E and A&M teams regarding 2022 transfer pricing analysis.
Kinealy, Paul	5/24/2023	0.3	Analyze updated employee communications with K&E team.
Schreiber, Sam	5/24/2023	1.1	Prepare schedule of next steps following auction conclusion.
Schreiber, Sam	5/24/2023	1.0	Review historical mining audit documents.
Schreiber, Sam	5/24/2023	0.7	Analyze proposed G&A accounting treatment.
Schreiber, Sam	5/24/2023	0.8	Review updated proposal related to transfer of alt coins.

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Bixler, Holden	5/25/2023	0.3	Correspond with C. Koenig (K&E) re: crypto filer analysis.
Brantley, Chase	5/25/2023	0.3	Call with S. Calvert (A&M) to discuss impact of latest bid selection on upcoming workstreams.
Brantley, Chase	5/25/2023	0.3	Share support to filed claim amount with Fahrenheit team.
Calvert, Sam	5/25/2023	0.3	Call with C. Brantley (A&M) to discuss impact of latest bid selection on upcoming workstreams.
Kinealy, Paul	5/25/2023	0.8	Analyze potential updates to user account information and follow up with Celsius re: same.
Schreiber, Sam	5/25/2023	0.4	Call with potential auditor to discuss auction results and impact on client acceptance process.
Dailey, Chuck	5/26/2023	0.8	Create 4/28 coin report reconciliation to GXD analysis in advance of discussion.
Dailey, Chuck	5/26/2023	0.4	Update asset comparison following discussion with D. Kaplan.
Dailey, Chuck	5/26/2023	0.6	Call with D. Kaplan (GXD) to discuss asset recoveries in their recovery analysis.
Kinealy, Paul	5/26/2023	0.4	Research tax filing inquiry from K&E and follow up with Celsius tax team.
Campagna, Robert	5/29/2023	0.8	Coordination related to opening of withdrawals for return of post petition deposits.
Ciriello, Andrew	5/29/2023	0.3	Provide comments on the weekly update presentation materials ahead of meeting with A&M team.
Ciriello, Andrew	5/29/2023	0.6	Correspond with A&M team regarding withdrawal of post-petition deposits.
Colangelo, Samuel	5/29/2023	0.3	Update PMO deck to reflect current status of workstreams and case updates for week of 5/29/2023.
Lucas, Emmet	5/29/2023	0.2	Provide responses for banking, cash forecast related sections for internal management presentation on 5/30.
Brantley, Chase	5/30/2023	0.6	Review Frontier report for operating efficiency at Midland site.
Campagna, Robert	5/30/2023	1.0	Partial participation on call with Celsius mining team, UCC professionals and winning bidder related to operation mining issues.
Campagna, Robert	5/30/2023	0.7	Coordination w/ K&E team related to employee withdrawals.
Campagna, Robert	5/30/2023	0.6	Call with Fahrenheit team, Celsius, and S. Schreiber (A&M) to discuss next steps regarding auditor selection.
Campagna, Robert	5/30/2023	0.9	Research related to Osprey Trust investment.
Ciriello, Andrew	5/30/2023	0.2	Correspond with K&E and A&M teams regarding post-petition deposits eligible for withdrawal.
Colangelo, Samuel	5/30/2023	0.2	Reconcile ACH payments to professionals per inquiry from third party professional firm.

*Exhibit D*

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Colangelo, Samuel	5/30/2023	0.3	Review updated PSA and required fees and coordinate payment structure with A&M team.
Colangelo, Samuel	5/30/2023	0.7	Review and summarize relevant wind down procedures in precedent cases.
Kinealy, Paul	5/30/2023	0.2	Review supplemental parties in interest data for potential conflicts and disclosure issues.
Schreiber, Sam	5/30/2023	1.1	Call with Fahrenheit team, Celsius, M3, and W&C to discuss status of Mawson site.
Schreiber, Sam	5/30/2023	1.2	Research pricing and volumes of certain illiquid investment related to potential transaction.
Schreiber, Sam	5/30/2023	0.3	Analyze updates to proposed KEIP metrics.
Schreiber, Sam	5/30/2023	0.6	Call with Fahrenheit team, Celsius, and R. Campagna (A&M) to discuss next steps regarding auditor selection.
Brantley, Chase	5/31/2023	0.7	Analyze latest draft of coin report for the week ending May 19.
Campagna, Robert	5/31/2023	1.3	Discussion with Celsius team related to next steps related to ETH staking.
Campagna, Robert	5/31/2023	0.7	Calls with D. Barse (Celsius) regarding operations concerns.
Kinealy, Paul	5/31/2023	0.4	Analyze updated user account data for potential matrix updates and instruct team re: same.
Schreiber, Sam	5/31/2023	0.3	Analyze proposal to stake ETH.
Schreiber, Sam	5/31/2023	1.4	Analyze updated Coin Report relative to prior reports.
Schreiber, Sam	5/31/2023	0.3	Review project tracker provided by M3.
<b>Subtotal</b>		<b>186.1</b>	

**BUSINESS PLAN**

<b>Professional</b>	<b>Date</b>	<b>Hours</b>	<b>Activity</b>
Brantley, Chase	5/5/2023	0.3	Analyze latest schedule of Bitmain credits provided by the Company.
Campagna, Robert	5/5/2023	1.8	Prepare workplan and fee estimate package relating to self wind down vs. third party proposal.
Schreiber, Sam	5/8/2023	1.2	Update illustrative NewCo balance sheet to support regulatory discussions.
Brantley, Chase	5/9/2023	0.7	Analyze most recent mining profitability report and discuss with the Company.
Brantley, Chase	5/10/2023	0.4	Correspond with the Company re: treatment of certain capital costs in the financial packs.
Schreiber, Sam	5/10/2023	1.7	Analyze updated mining projections related to latest bids.

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<b>Professional</b>	<b>Date</b>	<b>Hours</b>	<b>Activity</b>
Campagna, Robert	5/11/2023	1.1	Review of bidder expense proposal and comparison to wind down.
Brantley, Chase	5/15/2023	0.4	Correspond with the Company re: timeline of final site build.
Campagna, Robert	5/15/2023	0.7	Review current comparison of wind down costs provided by back up bidder vs. self wind down in advance of call.
Brantley, Chase	5/16/2023	0.3	Review site visit write up prepared by the Company.
Brantley, Chase	5/16/2023	1.2	Analyze mining April reporting package and prepare questions for the Company.
Brantley, Chase	5/19/2023	0.2	Call with S. Calvert (A&M) re: review of latest potential bidder mining proposal model and next steps.
Brantley, Chase	5/19/2023	0.2	Call with S. Calvert (A&M) re: new mining proposal and next steps on modeling.
Calvert, Sam	5/19/2023	1.7	Bidder's mining proposal supplemental model re: capital expenditure assumptions and build.
Calvert, Sam	5/19/2023	2.3	Bidder's mining proposal supplemental model re: setup of P&L given model assumptions.
Calvert, Sam	5/19/2023	0.7	Revisions to mining proposal model and one page summary.
Calvert, Sam	5/19/2023	1.4	Bidder's mining proposal supplemental model re: revision of power curves and tailoring of assumptions.
Calvert, Sam	5/19/2023	0.2	Call with C. Brantley (A&M) re: review of latest potential bidder mining proposal model and next steps.
Calvert, Sam	5/19/2023	2.6	Bidder's mining proposal supplemental model re: general assumptions / structure setup.
Calvert, Sam	5/19/2023	0.3	Call with S. Schreiber (A&M) re: edits to one pager per terms of latest potential bidder proposal.
Calvert, Sam	5/19/2023	0.2	Call with C. Brantley (A&M) re: new mining proposal and next steps on modeling.
Calvert, Sam	5/19/2023	0.7	Calls with S. Schreiber (A&M) re: edits to new mining proposal model and presentation following receipt of comments from K&E.
Campagna, Robert	5/19/2023	1.2	Review model of mining operating costs post halving based upon variety of energy prices.
Schreiber, Sam	5/19/2023	1.6	Develop projections supporting updated bid.
Schreiber, Sam	5/19/2023	0.7	Calls with S. Calvert (A&M) re: edits to new mining proposal model and presentation following receipt of comments from K&E.
Schreiber, Sam	5/19/2023	0.3	Call with S. Calvert (A&M) re: edits to one pager per terms of latest potential bidder proposal.
Calvert, Sam	5/20/2023	1.2	Further revisions to the graphics and presentation regarding latest proposal from potential bidder.
Calvert, Sam	5/20/2023	1.7	Bidder's mining proposal supplemental model re: construction of summary outputs.

*Exhibit D*

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**BUSINESS PLAN**

<b>Professional</b>	<b>Date</b>	<b>Hours</b>	<b>Activity</b>
Schreiber, Sam	5/20/2023	2.1	Update mining buildout projections based on feedback from Celsius.
Schreiber, Sam	5/20/2023	0.6	Call with K. Ehrler (M3) to discuss mining buildout proposal.
Calvert, Sam	5/21/2023	0.9	Bidder's mining proposal supplemental model re: adding scenarios analysis into model.
Calvert, Sam	5/21/2023	0.4	Bidder's mining proposal supplemental model re: review of proposed structure and computing model to same.
Calvert, Sam	5/21/2023	2.4	Bidder's mining proposal supplemental model re: revisions to model based on comments received from A&M team.
Calvert, Sam	5/21/2023	0.3	Call with S. Schreiber (A&M) re: updates to special committee deck re: latest mining proposal.
Calvert, Sam	5/21/2023	1.4	Bidder's mining proposal supplemental model re: formatting charts and outputs.
Campagna, Robert	5/21/2023	1.6	Analysis related to mining business plan under new bidder proposal.
Schreiber, Sam	5/21/2023	0.4	Update Special Committee materials based on feedback from K&E and Celsius.
Schreiber, Sam	5/21/2023	1.7	Continue updating mining buildout model.
Schreiber, Sam	5/21/2023	0.3	Call with S. Calvert (A&M) re: updates to special committee deck re: latest mining proposal.
Schreiber, Sam	5/21/2023	1.9	Prepare materials for Special Committee presentation related to updated mining buildout proposal.
Brantley, Chase	5/22/2023	0.5	Call with reference for potential bidder team, K&E, M3, PWP teams, R. Campagna, S. Schreiber and S. Calvert (A&M) re: reference check for mining operations.
Brantley, Chase	5/22/2023	0.6	Call with M3 team, R. Campagna, S. Schreiber, and S. Calvert (all A&M) re: potential bidders latest proposal.
Brantley, Chase	5/22/2023	1.0	Call with potential bidder team, M3, W&C, K&E, UCC members, SC members, R. Campagna, S. Schreiber, and S. Calvert (A&M) re: latest mining proposal.
Brantley, Chase	5/22/2023	0.3	Call with R. Campagna, S. Schreiber and S. Calvert (A&M) re: latest mining proposal evaluation and next steps.
Calvert, Sam	5/22/2023	0.9	Call with potential bidder, M3, PWP, K&E, W&C teams, R. Campagna, S. Schreiber (A&M) re: diligence on latest model.
Calvert, Sam	5/22/2023	0.3	Call with R. Campagna, S. Schreiber and C. Brantley (A&M) re: latest mining proposal evaluation and next steps.
Calvert, Sam	5/22/2023	0.5	Call with reference for potential bidder team, K&E, M3, PWP teams, R. Campagna, S. Schreiber and C. Brantley (A&M) re: reference check.
Calvert, Sam	5/22/2023	0.6	Call with M3 team, R. Campagna, S. Schreiber and C. Brantley (all A&M) re: potential bidders latest proposal.
Calvert, Sam	5/22/2023	0.2	Follow up call with R. Campagna, S. Schreiber (A&M) re: diligence on latest model and next steps.

*Exhibit D*

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**BUSINESS PLAN**

<b>Professional</b>	<b>Date</b>	<b>Hours</b>	<b>Activity</b>
Calvert, Sam	5/22/2023	1.0	Creation of comparison between potential bidder's latest proposals re: mining operation costs assumptions.
Calvert, Sam	5/22/2023	1.2	Reworking latest proposal mining model to account for changes mentioned on call.
Calvert, Sam	5/22/2023	1.3	Creation of comparison between potential bidder's latest proposals re: mining operation capital expenditure assumptions.
Calvert, Sam	5/22/2023	1.0	Call with potential bidder team, M3, W&C, K&E, UCC members, SC members, S. Schreiber, R. Campagna, C. Brantley and S. Calvert (A&M) re: latest mining proposal.
Campagna, Robert	5/22/2023	0.5	Call with reference for potential bidder team, K&E, M3, PWP teams, S. Calvert, S. Schreiber and C. Brantley (A&M) re: reference check for mining operations.
Campagna, Robert	5/22/2023	0.6	Call with M3 team, S. Calvert, S. Schreiber, C. Brantley and S. Calvert (all A&M) re: potential bidders latest proposal.
Campagna, Robert	5/22/2023	0.3	Call with S. Calvert, S. Schreiber and C. Brantley (A&M) re: latest mining proposal evaluation and next steps.
Campagna, Robert	5/22/2023	0.2	Follow up call with S. Calvert, S. Schreiber and S. Calvert (all A&M) re: diligence on latest model and next steps.
Campagna, Robert	5/22/2023	1.0	Call with potential bidder team, M3, W&C, K&E, UCC members, SC members, S. Calvert, S. Schreiber, C. Brantley (A&M) re: latest mining proposal.
Campagna, Robert	5/22/2023	0.9	Call with potential bidder, M3, PWP, K&E, W&C teams, S. Calvert, S. Schreiber and S. Calvert (all A&M) re: diligence on latest model.
Campagna, Robert	5/22/2023	1.3	QC and diligence related to bidder #2 mining model.
Schreiber, Sam	5/22/2023	2.1	Continue updating mining buildout model for latest information from bidder.
Schreiber, Sam	5/22/2023	0.9	Call with potential bidder, M3, PWP, K&E, W&C teams, R. Campagna and S. Calvert (all A&M) re: diligence on latest model.
Schreiber, Sam	5/22/2023	0.5	Call with reference for potential bidder team, K&E, M3, PWP teams, R. Campagna, S. Calvert and C. Brantley (A&M) re: reference check for mining operations.
Schreiber, Sam	5/22/2023	0.2	Follow up call with R. Campagna and S. Calvert (all A&M) re: diligence on latest model and next steps.
Schreiber, Sam	5/22/2023	0.6	Call with M3 team, R. Campagna, C. Brantley and S. Calvert (all A&M) re: potential bidders latest proposal.
Schreiber, Sam	5/22/2023	1.0	Call with potential bidder team, M3, W&C, K&E, UCC members, SC members, R. Campagna, C. Brantley and S. Calvert (A&M) re: latest mining proposal.
Schreiber, Sam	5/22/2023	0.3	Call with R. Campagna, S. Calvert and C. Brantley (A&M) re: latest mining proposal evaluation and next steps.
Brantley, Chase	5/23/2023	0.2	Call with R. Campagna, S. Schreiber, S. Colangelo and S. Calvert (A&M) re: latest mining proposal and revisions to special committee deck re: same.
Calvert, Sam	5/23/2023	0.3	Correspondence with C. Brantley and S. Schreiber (A&M) team re: latest mining proposal.

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<b>Professional</b>	<b>Date</b>	<b>Hours</b>	<b>Activity</b>
Calvert, Sam	5/23/2023	0.2	Call with R. Campagna, S. Schreiber, C. Brantley, S. Colangelo and S. Calvert (A&M) re: latest mining proposal and revisions to special committee deck re: same.
Calvert, Sam	5/23/2023	1.1	Updates to special committee deck following internal A&M comments received.
Campagna, Robert	5/23/2023	0.2	Call with R. Campagna, S. Schreiber, C. Brantley, S. Calvert, S. Colangelo (A&M) re: latest mining proposal and revisions to special committee deck re: same.
Campagna, Robert	5/23/2023	0.7	Analysis of updated forecast from back up bidder in connection with wind down.
Campagna, Robert	5/23/2023	1.2	Review bidder ppt deck regarding overall strategy and business case in advance of call to discuss same.
Colangelo, Samuel	5/23/2023	0.2	Call with R. Campagna, S. Schreiber, C. Brantley and S. Calvert (A&M) re: latest mining proposal and revisions to special committee deck re: same.
Schreiber, Sam	5/23/2023	0.2	Call with R. Campagna, C. Brantley, S. Colangelo and S. Calvert (A&M) re: latest mining proposal and revisions to special committee deck re: same.
Schreiber, Sam	5/23/2023	0.9	Update mining buildout model for latest commercial terms.
Campagna, Robert	5/24/2023	1.6	Analysis of each bidders final terms upon the mining business plan.
Schreiber, Sam	5/26/2023	0.9	Prepare list of open items in support of mining business plan for disclosure statement.
Brantley, Chase	5/30/2023	0.4	Respond to questions from UCC re: mining business plan assumptions.
Brantley, Chase	5/30/2023	0.4	Call with Centerview and R. Campagna and S. Schreiber (A&M) to review open items regarding mining business plan development.
Campagna, Robert	5/30/2023	0.4	Call with Centerview and S. Schreiber and C. Brantley (A&M) to review open items regarding mining business plan development.
Campagna, Robert	5/30/2023	1.3	Review comparison of back up bidder fees and expenses budget vs. internal wind down analysis.
Schreiber, Sam	5/30/2023	0.4	Call with Centerview and R. Campagna and C. Brantley (A&M) to review open items regarding mining business plan development.
Brantley, Chase	5/31/2023	1.2	Review latest mining profitability file and outline questions for the Company.
Brantley, Chase	5/31/2023	0.2	Call with S. Calvert (A&M) re: follow ups on next steps on disclosure statement mining model build and updates.
Brantley, Chase	5/31/2023	1.4	Prepare tracker and summary of next steps for purposes of updating the mining business plan.
Brantley, Chase	5/31/2023	0.4	Call with S. Calvert and E. Lucas (A&M) re: mining business model and cash model updates and next steps.
Brantley, Chase	5/31/2023	0.5	Call with CVP team, M3 team, S. Schreiber, and S. Calvert (A&M) re: next steps on disclosure statement mining model build and updates.
Calvert, Sam	5/31/2023	0.5	Call with CVP team, M3 team, S. Schreiber, C. Brantley and S. Calvert (A&M) re: next steps on disclosure statement mining model build and updates.



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<b>Professional</b>	<b>Date</b>	<b>Hours</b>	<b>Activity</b>
Calvert, Sam	5/31/2023	0.2	Call with C. Brantley (A&M) re: follow ups on next steps on disclosure statement mining model build and updates.
Calvert, Sam	5/31/2023	0.4	Call with C. Brantley and E. Lucas (A&M) re: mining business model and cash model updates and next steps.
Campagna, Robert	5/31/2023	0.5	Call with Fahrenheit team and Celsius to discuss mining business plan and next steps to incorporate Fahrenheit input.
Campagna, Robert	5/31/2023	0.9	Prepare / finalize report to special committee related to back up bid.
Lucas, Emmet	5/31/2023	0.4	Call with C. Brantley and S. Calvert (A&M) re: mining business model and cash model updates and next steps.
Schreiber, Sam	5/31/2023	0.5	Call with CVP team, M3 team, C. Brantley and S. Calvert (A&M) re: next steps on disclosure statement mining model build and updates.
<b>Subtotal</b>		<b>78.5</b>	

**CASE ADMINISTRATION**

<b>Professional</b>	<b>Date</b>	<b>Hours</b>	<b>Activity</b>
Kinealy, Paul	5/1/2023	0.4	Analyze updated parties in interest list.
Schreiber, Sam	5/1/2023	0.6	Update weekly project management materials to reflect auction update.
Kinealy, Paul	5/3/2023	0.4	Analyze updated retention declaration and related schedules.
Schreiber, Sam	5/8/2023	0.3	Update project management materials for activity as of 5/8.
Schreiber, Sam	5/16/2023	0.7	Update weekly project management materials related to all ongoing workstreams and next steps.
<b>Subtotal</b>		<b>2.4</b>	

**CASH FORECASTS**

<b>Professional</b>	<b>Date</b>	<b>Hours</b>	<b>Activity</b>
Brantley, Chase	5/1/2023	0.2	Correspond with the Company and team re: inclusion of certain gross mined BTC figures in weekly report.
Lucas, Emmet	5/1/2023	0.8	Update BTC roll forward calculations in cash model per new inputs provided by P. Pandey (CEL).
Lucas, Emmet	5/1/2023	2.3	Roll forward payment approval bank account forecast, review weekly funding requirements.
Lucas, Emmet	5/1/2023	0.2	Call with L. Wasserman (K&E) to discuss cash transfers between institutions.
Lucas, Emmet	5/1/2023	1.4	Update professional fee tracker for holdback payments made, adjust accrual roll forward for application of retainers.
Lucas, Emmet	5/1/2023	2.1	Prepare draft deliverable of budget-to-actuals report for week ended April 28th.



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**CASH FORECASTS**

<b>Professional</b>	<b>Date</b>	<b>Hours</b>	<b>Activity</b>
Lucas, Emmet	5/1/2023	0.2	Correspond with L. Koren, D. Delano (both CEL) regarding GK8 net sales proceeds transfer to Flagstar.
Lucas, Emmet	5/1/2023	0.2	Participate in call with J. Magliano (M3) to preview transfer of GK8 net sales proceeds to Flagstar.
Brantley, Chase	5/2/2023	0.2	Correspond with team re: cash movements in response to bank uncertainty.
Campagna, Robert	5/2/2023	0.6	Emails related to cash management banks given turmoil in regional bank markets.
Lucas, Emmet	5/2/2023	0.9	Update weekly bank account management forecast for proposed payment file.
Lucas, Emmet	5/2/2023	0.2	Calls with L. Wasserman (K&E) to preview proposed cash management strategy subsequent to internal working session.
Lucas, Emmet	5/2/2023	0.4	Participate in call with D. Delano, K. Tang, A. Seetharaman (all CEL) to discuss go forward cash management strategy at each banking institution.
Lucas, Emmet	5/2/2023	0.8	Update cash management tracker for internal discussion, overview to provide new proposals.
Lucas, Emmet	5/2/2023	0.4	Analyze proposed payment file for week ending 5/5, reconcile amounts to forecast, professional fee tracker.
Lucas, Emmet	5/2/2023	0.2	Call with J. Magliano (M3) to preview proposed cash management strategy subsequent to internal working session.
Lucas, Emmet	5/2/2023	2.4	Prepare bank account summary forecast and outputs ahead of working session with internal treasury and accounting teams.
Lucas, Emmet	5/2/2023	0.9	Update tax assumptions in cash forecast model per updated information provided by J. Morgan (CEL).
Lucas, Emmet	5/2/2023	0.4	Correspond with A&M, K&E teams regarding updated cash management strategy, proposals to transfer cash between institutions.
Brantley, Chase	5/3/2023	1.1	Analyze and provide comments on weekly report for the week ending April 28.
Brantley, Chase	5/3/2023	0.5	Continue to correspond with team re: cash movements in response to bank uncertainty.
Campagna, Robert	5/3/2023	0.6	Review and approve 4/21 coin report.
Campagna, Robert	5/3/2023	1.3	Review of coin movement summary report and supporting excel.
Campagna, Robert	5/3/2023	1.1	Prepare updated comparison on wind down proposals and associated expenses.
Colangelo, Samuel	5/3/2023	0.4	Assemble support for grouped bank transactions for the week ended 4/28 per confirmations received from Celsius.
Colangelo, Samuel	5/3/2023	0.6	Reconcile cash model / bank activity for the week ending 4/28 and mark tracked payments accordingly.
Lucas, Emmet	5/3/2023	0.6	Multiple calls with D. Delano (CEL) regarding process to discuss transfer of cash from Western Alliance.
Lucas, Emmet	5/3/2023	1.1	Prepare weekly agenda for internal Celsius, A&M teams on next steps related to transfer of cash from Western Alliance.

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**CASH FORECASTS**

<b>Professional</b>	<b>Date</b>	<b>Hours</b>	<b>Activity</b>
Lucas, Emmet	5/3/2023	1.7	Build bonding coverage schedule per request of C. Brantley (A&M) to illustrate capacity for cash at all banking institutions.
Lucas, Emmet	5/3/2023	1.4	Update cash management tracker for conversations with D. Delano (CEL), present weekly process suggestions to internal A&M team.
Lucas, Emmet	5/3/2023	0.3	Correspondence with L. Wasserman (K&E) regarding cash transfer approvals, noticing requirements related to Western Alliance.
Lucas, Emmet	5/3/2023	0.2	Provide updated cash management strategy to J. Magliano (M3) based on internal communications.
Lucas, Emmet	5/3/2023	0.1	Call with J. Magliano (M3) to provide updates to cash management strategy, amounts to be held at various institutions.
Lucas, Emmet	5/3/2023	0.3	Calls with L. Wasserman (K&E) to preview cash management strategy, confirm authority to move forward with transfers.
Lucas, Emmet	5/3/2023	0.3	Correspond with J. Newdeck (Akin) to discuss reconciliation between fee examiner holdback amounts and invoice provided.
Lucas, Emmet	5/3/2023	0.6	Prepare list of monthly professional fee accruals per request of A. Seetharaman (CEL), provide supporting schedules regarding holdback adjustments and retainers.
Lucas, Emmet	5/3/2023	0.6	Multiple correspondences with internal Celsius treasury and accounting teams on process of transferring funds from Western Alliance.
Lucas, Emmet	5/3/2023	0.9	Update bonding coverage schedule per comments of C. Brantley (A&M) ahead of internal distribution.
Lucas, Emmet	5/3/2023	0.4	Provide responses to S. Schreiber (A&M) regarding questions into April 28th budget-to-actuals report.
Lucas, Emmet	5/3/2023	0.2	Correspondence with E. Rodriguez (Flagstar) to confirm adequate bonding in place to cover transfer of funds.
Schreiber, Sam	5/3/2023	0.2	Analyze proposal for bank account transfers.
Schreiber, Sam	5/3/2023	0.8	Review UST requirements for bank collateralization.
Schreiber, Sam	5/3/2023	0.9	Review and provide comments on weekly cash flow update.
Campagna, Robert	5/4/2023	0.9	Analysis of prior week / cumulative budget vs. actual reporting and associated weekly reporting deck.
Lucas, Emmet	5/5/2023	0.4	Reconcile week-to-date transactions to confirm balances at each banking institution agree to planned strategy.
Lucas, Emmet	5/5/2023	0.2	Call with J. Magliano (M3) to review April 28th cash report.
Brantley, Chase	5/8/2023	1.2	Analyze and provide comments on historical proprietary site capital costs ahead of sharing with the Company.
Lucas, Emmet	5/8/2023	1.4	Update professional fee forecast for payments made, shift in timing assumptions.
Lucas, Emmet	5/8/2023	1.9	Prepare West Texas capex summary leveraging historical bank transactions and vendor data from company per request of C. Brantley (A&M).

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**CASH FORECASTS**

<b>Professional</b>	<b>Date</b>	<b>Hours</b>	<b>Activity</b>
Lucas, Emmet	5/8/2023	0.6	Multiple updates to West Texas capex summary per comments from C. Brantley (A&M).
Lucas, Emmet	5/8/2023	1.3	Prepare initial bridge of 9/30 liquidity in cash presentation based on draft inputs.
Lucas, Emmet	5/8/2023	2.4	Build new output charts in cash flow forecast model for inclusion in weekly presentation to detail sensitivity analysis surrounding liquidity runway.
Lucas, Emmet	5/8/2023	1.6	Update model mechanics in cash flow forecast to roll forward into week ending May 12th for distributable presentation.
Lucas, Emmet	5/8/2023	0.2	Provide responses, cash balances summary table to S. Colangelo (A&M) for inclusion in weekly presentation.
Lucas, Emmet	5/8/2023	0.2	Correspond with J. Nadkarni (UST) regarding updated cash profile after previous week's transfers.
Lucas, Emmet	5/8/2023	0.2	Correspond with K&E regarding timing of release of GK8 net sales proceeds in cash flow forecast.
Lucas, Emmet	5/8/2023	2.3	Prepare draft deliverable of budget-to-actuals report for week ended May 5th.
Brantley, Chase	5/9/2023	0.4	Participate in call with E. Lucas (A&M), D. Albert (CEL) to discuss revised capex summary schedule, new outputs to prepare.
Brantley, Chase	5/9/2023	0.6	Call with S. Calvert and E. Lucas (A&M) re: cash flow forecast updates.
Brantley, Chase	5/9/2023	0.7	Correspond with the Company and team re: historical capital costs schedule.
Brantley, Chase	5/9/2023	0.3	Participate in call with E. Lucas (A&M), J. Fan, P. Pandey (both CEL) to review Capex summary.
Brantley, Chase	5/9/2023	0.5	Call with S. Calvert (A&M) re: mining CF roll forward update.
Calvert, Sam	5/9/2023	2.6	Updates to mining CF assumptions for latest CF forecast.
Calvert, Sam	5/9/2023	0.8	Revisions to lending entities IC accounting presentation.
Calvert, Sam	5/9/2023	0.6	Call with C. Brantley and E. Lucas (A&M) re: cash flow forecast updates.
Calvert, Sam	5/9/2023	0.5	Call with C. Brantley (A&M) re: mining CF roll forward update.
Ciriello, Andrew	5/9/2023	0.3	Review stablecoin monetization report to determine amounts available to sell.
Colangelo, Samuel	5/9/2023	1.2	Assemble stablecoin analysis to support cash re-forecast per internal request.
Lucas, Emmet	5/9/2023	0.8	Update revised capex summary from working group call, additional inputs provided by P. Pandey (CEL).
Lucas, Emmet	5/9/2023	1.1	Adjust inputs, assumptions in Israel, GK8 cash forecasts ahead of discussion with L. Koren, M. Malka (both CEL) on 5/10.
Lucas, Emmet	5/9/2023	0.4	Participate in call with C. Brantley (A&M), D. Albert (CEL) to discuss revised capex summary schedule, new outputs to prepare.

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**CASH FORECASTS**

<b>Professional</b>	<b>Date</b>	<b>Hours</b>	<b>Activity</b>
Lucas, Emmet	5/9/2023	0.3	Update revised capex summary per comments of C. Brantley (A&M).
Lucas, Emmet	5/9/2023	1.3	Build revised capex summary schedule per new source data provided by D. Albert (CEL).
Lucas, Emmet	5/9/2023	0.6	Call with C. Brantley and S. Calvert (A&M) re: cash flow forecast updates.
Lucas, Emmet	5/9/2023	0.3	Participate in call with C. Brantley (A&M), J. Fan, P. Pandey (both CEL) to review Capex summary.
Lucas, Emmet	5/9/2023	1.6	Update cash flow forecast for updated mining assumptions from mining model.
Brantley, Chase	5/10/2023	0.6	Calls with E. Lucas (A&M) to review cash flow forecast.
Brantley, Chase	5/10/2023	1.6	Analyze mining weekly report, uptime, rig location and hash reports for the week ending May 5.
Brantley, Chase	5/10/2023	1.7	Analyze and provide comments on latest draft of revised consolidated cash flow forecast and bridge to prior forecast.
Brantley, Chase	5/10/2023	1.9	Analyze and provide comments on mining cash flow model and reconciliation to prior forecast.
Brantley, Chase	5/10/2023	0.7	Analyze and provide comments on weekly report for the week ending May 5.
Brantley, Chase	5/10/2023	0.3	Correspond with Celsius tax team re: timing of certain tax payments to be updated in revised cash flow forecast.
Calvert, Sam	5/10/2023	0.2	Participate in call with E. Lucas (A&M), L. Koren, M. Malka (both CEL) to discuss GK8, Israel cash forecasts.
Calvert, Sam	5/10/2023	0.7	Working session with E. Lucas (A&M) re: cash forecast review and revisions thereto.
Calvert, Sam	5/10/2023	0.9	Call with E. Lucas (A&M) re: BTC hedging options and effects on proposed cash budget.
Campagna, Robert	5/10/2023	2.1	Analysis of updated cash flow forecast and provide edits to same.
Colangelo, Samuel	5/10/2023	0.4	Assemble support for grouped bank transactions for the week ending 5/5 per confirmations received from Celsius.
Colangelo, Samuel	5/10/2023	0.5	Reconcile cash model / bank activity for the week ending 5/5 and mark tracked payments accordingly.
Lucas, Emmet	5/10/2023	1.1	Update GK8, Israel cash forecasts per call with L. Koren, M. Malka (both CEL).
Lucas, Emmet	5/10/2023	0.8	Build consolidated summary liquidity bridge with commentary for refreshed forecast for preview with C. Ferraro (CEL).
Lucas, Emmet	5/10/2023	0.6	Calls with C. Brantley (A&M) to review cash flow forecast.
Lucas, Emmet	5/10/2023	1.4	Update revised capex summary for comments from D. Albert (CEL).
Lucas, Emmet	5/10/2023	0.2	Participate in call with S. Calvert (A&M), L. Koren, M. Malka (both CEL) to discuss GK8, Israel cash forecasts.

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**CASH FORECASTS**

<b>Professional</b>	<b>Date</b>	<b>Hours</b>	<b>Activity</b>
Lucas, Emmet	5/10/2023	0.7	Working session with S. Calvert (A&M) re: cash forecast review and revisions thereto.
Lucas, Emmet	5/10/2023	0.9	Call with S. Calvert (A&M) re: BTC hedging options and effects on proposed cash budget.
Lucas, Emmet	5/10/2023	0.5	Participate in call with B. Soper (Stretto) to discuss banking institution opportunities available for crypto companies.
Lucas, Emmet	5/10/2023	1.6	Update cash flow forecast package for comments received from R. Campagna, S. Schreiber (both A&M).
Lucas, Emmet	5/10/2023	1.2	Finalize detailed bridge of September 30 liquidity for current assumptions, commentary based on internal feedback.
Lucas, Emmet	5/10/2023	1.4	Update commentary in footnotes, assumptions pages in cash flow forecast package ahead of internal distribution.
Lucas, Emmet	5/10/2023	0.8	Adjust US payroll assumptions in cash flow forecast per comments from T. Walsh (CEL).
Lucas, Emmet	5/10/2023	0.2	Correspond with D. Delano (CEL) regarding approved SDNY depositories.
Schreiber, Sam	5/10/2023	0.8	Review and provide comments on updated cash flow projections.
Brantley, Chase	5/11/2023	0.7	Review and provide additional comments re: mining cash flow forecast ahead of distribution.
Brantley, Chase	5/11/2023	1.3	Review final cash flow forecast beginning the week ending May 12 and provide comments.
Brantley, Chase	5/11/2023	0.5	Review bridge to prior cash flow ahead of distribution to UCC.
Brantley, Chase	5/11/2023	0.5	Call with R. Campagna, E. Lucas, and S. Schreiber (A&M) to review updated cash flow forecast.
Brantley, Chase	5/11/2023	0.3	Provide additional comments on the weekly report for the week ending May 5.
Brantley, Chase	5/11/2023	0.2	Participate in call with E. Lucas (A&M) to discuss updates to cash flow forecast.
Brantley, Chase	5/11/2023	0.6	Analyze invoices for payment for the week ending May 12 and discuss with team ahead of cash flow distribution.
Calvert, Sam	5/11/2023	0.6	Revising cash flow forecast based on comments received from Celsius mining team.
Campagna, Robert	5/11/2023	0.8	Analysis of prior week / cumulative budget vs. actual reporting and associated weekly reporting deck.
Campagna, Robert	5/11/2023	1.6	Create board deck related to cash needs and highlighting near term coin sales required.
Campagna, Robert	5/11/2023	0.5	Call with S. Schreiber, E. Lucas, and C. Brantley (A&M) to review updated cash flow forecast.
Lucas, Emmet	5/11/2023	1.9	Final updates to cash flow package per new assumptions regarding mining surround BTC price, uptime percentages.
Lucas, Emmet	5/11/2023	0.4	Update May 5th budget-to-actuals report for comments from C. Brantley (A&M).

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<b>Professional</b>	<b>Date</b>	<b>Hours</b>	<b>Activity</b>
Lucas, Emmet	5/11/2023	0.2	Participate in call with C. Brantley (A&M) to discuss updates to cash flow forecast.
Lucas, Emmet	5/11/2023	1.2	Finalize detailed bridge of September 30 liquidity for final assumptions, update commentary in footnotes and assumptions sections in forecast package ahead of distribution.
Lucas, Emmet	5/11/2023	0.4	Update postpetition direct cash flow report per request of Y. Choi (CEL).
Lucas, Emmet	5/11/2023	1.1	Actualize week 1 of the cash flow forecast for mining invoices, week-to-date actuals, proposed payment file.
Lucas, Emmet	5/11/2023	0.2	Prepare flat file of cash flow forecast for M3.
Lucas, Emmet	5/11/2023	0.5	Call with R. Campagna, S. Schreiber, C. Brantley (all A&M) to review updated version of cash flow forecast.
Lucas, Emmet	5/11/2023	0.4	Prepare consolidated cash flow package for special committee based on proposed distribution version of forecast.
Lucas, Emmet	5/11/2023	2.2	Update liquidity draw mechanics in cash model, update non-mining output pages for funding alternatives to be contemplated for first time in distributable forecast package.
Lucas, Emmet	5/11/2023	1.1	Update professional fee forecast, associated output schedules, for addition of new advisors based on filed fee applications.
Lucas, Emmet	5/11/2023	0.2	Correspond with F. Brown (Stretto) regarding opening escrow account.
Schreiber, Sam	5/11/2023	0.6	Analyze updated cash report for week of May 5.
Schreiber, Sam	5/11/2023	0.5	Call with R. Campagna, E. Lucas, and C. Brantley (A&M) to review updated cash flow forecast.
Brantley, Chase	5/12/2023	0.4	Review hedge proposal for proprietary sites.
Brantley, Chase	5/12/2023	0.7	Analyze special committee presentation of the updated cash flow forecast and discuss with team.
Calvert, Sam	5/12/2023	0.6	Call with E. Lucas (A&M) re: BTC position maintained at mining and effects on cash flow forecast.
Calvert, Sam	5/12/2023	0.6	Call with J. Bueno and J. Magliano (M3), S. Schreiber and E. Lucas (A&M) re: weekly cash flow forecast update.
Lucas, Emmet	5/12/2023	0.7	Prepare refreshed cash and coin report for March and April.
Lucas, Emmet	5/12/2023	0.3	Update distributable version of cash flow forecast per comments from J. Magliano (M3) regarding BTC price in appendix.
Lucas, Emmet	5/12/2023	0.6	Call with J. Bueno and J. Magliano (M3), S. Schreiber and S. Calvert (A&M) re: weekly cash flow forecast update.
Lucas, Emmet	5/12/2023	1.1	Update liquidity profile slide in special committee deck per comments of R. Campagna, S. Schreiber (both A&M).
Lucas, Emmet	5/12/2023	0.6	Call with S. Calvert (A&M) re: BTC position maintained at mining and effects on cash flow forecast.
Schreiber, Sam	5/12/2023	1.2	Prepare board materials related to updated cash flow forecast for Special Committee meeting.

*Exhibit D*

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<b>Professional</b>	<b>Date</b>	<b>Hours</b>	<b>Activity</b>
Schreiber, Sam	5/12/2023	0.1	Call with D. Barse (CEL Special Committee) to discuss updated cash flow projections.
Schreiber, Sam	5/12/2023	0.6	Call with J. Bueno and J. Magliano (M3), S. Calvert and E. Lucas (A&M) re: weekly cash flow forecast update.
Lucas, Emmet	5/13/2023	0.2	Update cash and coin report per comments of C. Ferraro (CEL).
Brantley, Chase	5/15/2023	1.8	Prepare outline schedule of prior capex forecast and actuals for team to reconcile.
Brantley, Chase	5/15/2023	0.7	Call with E. Lucas, S. Calvert (both A&M) to discuss capex reconciliation schedules, hedging strategies.
Brantley, Chase	5/15/2023	1.2	Analyze and provide comments on capex reconciliation schedule.
Brantley, Chase	5/15/2023	1.1	Analyze mining weekly report, uptime, rig location and hash reports for the week ending May 12.
Calvert, Sam	5/15/2023	2.8	Working through variance analysis to determine additional budget required for mining site buildouts and causes of historical variance.
Calvert, Sam	5/15/2023	0.6	Partial participation in call with C. Brantley, E. Lucas (both A&M) to discuss capex reconciliation schedules, hedging strategies.
Calvert, Sam	5/15/2023	1.4	Development of variance analysis for mining site build out costs for latest forecast.
Calvert, Sam	5/15/2023	0.6	Working session with E. Lucas (A&M) re: bridging site build out forecast over forecast.
Campagna, Robert	5/15/2023	0.6	Review and approve cash and coin report for filing on docket in advance of hearing.
Lucas, Emmet	5/15/2023	0.7	Call with C. Brantley, S. Calvert (both A&M) to discuss capex reconciliation schedules, hedging strategies.
Lucas, Emmet	5/15/2023	0.4	Verify calculations, reconciliation to source data in capex variance analysis prepared by S. Calvert (A&M).
Lucas, Emmet	5/15/2023	0.4	Update cash and coin report per comments of R. Campagna (A&M).
Lucas, Emmet	5/15/2023	0.4	Prepare reconciliation schedule of BTC on hand for P. Pandey (CEL) to identify differences between company reports.
Lucas, Emmet	5/15/2023	0.6	Working session with S. Calvert (A&M) re: bridging site build out forecast over forecast.
Lucas, Emmet	5/15/2023	2.1	Prepare draft deliverable of budget-to-actuals report for week ended May 12th.
Brantley, Chase	5/16/2023	1.1	Continue to analyze and provide additional comments on revised capex reconciliation schedule.
Brantley, Chase	5/16/2023	0.3	Call with E. Lucas and S. Calvert (A&M) re: cash flow actualization and revising mining cost comparison build.
Brantley, Chase	5/16/2023	1.8	Analyze revised capex reconciliation schedule and build supporting bridge outline for team.
Calvert, Sam	5/16/2023	0.3	Call with C. Brantley and E. Lucas (A&M) re: cash flow actualization and revised mining cost comparison build.



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<b>Professional</b>	<b>Date</b>	<b>Hours</b>	<b>Activity</b>
Calvert, Sam	5/16/2023	0.3	Correspondence with A&M parties and Celsius mining team re: mining capex forecast.
Calvert, Sam	5/16/2023	1.6	Revisions to mining cash flow bridge for site level capex.
Campagna, Robert	5/16/2023	0.6	Ongoing analysis related to unstaking process for Lido staked ETH.
Dailey, Chuck	5/16/2023	2.0	Analyze latest cash model as of 5/11.
Lucas, Emmet	5/16/2023	0.2	Prepare Exco summary cash forecast per request of Y. Choi (CEL).
Lucas, Emmet	5/16/2023	0.2	Call with D. Delano (CEL) regarding banking inquiries, go forward options allowed under cash management order.
Lucas, Emmet	5/16/2023	0.6	Update cash forecast, associated commentary, in cash and coin report per comments from K&E.
Lucas, Emmet	5/16/2023	0.2	Reconcile expenses in White & Case invoice to amounts included in March fee application.
Lucas, Emmet	5/16/2023	0.3	Update cash forecast, associated commentary, in cash and coin report per comments from C. Brantley (A&M).
Lucas, Emmet	5/16/2023	0.3	Call with C. Brantley and S. Calvert (A&M) re: cash flow actualization and revising mining cost comparison build.
Lucas, Emmet	5/16/2023	0.6	Reconcile cash flow figures per request of C. Brantley (A&M) for amounts included in opening statement filed with the court.
Brantley, Chase	5/17/2023	1.2	Analyze and provide comments on the weekly report for the week ending May 12.
Brantley, Chase	5/17/2023	0.6	Analyze BTC reconciliation report and compare to figures in weekly report.
Brantley, Chase	5/17/2023	0.4	Call with J. Magliano (M3), E. Lucas and S. Calvert (A&M) re: CF reforecast related to mining site build out costs and related variances.
Brantley, Chase	5/17/2023	0.8	Review final capex reconciliation schedule ahead of call with the Company and UCC.
Brantley, Chase	5/17/2023	0.7	Call with D. Albert (Celsius), E. Lucas and S. Calvert (A&M) re: CF reforecast related to mining site build out costs.
Brantley, Chase	5/17/2023	0.8	Correspond with the Company and team re: liquidity forecast and treatment of certain receipts and disbursements.
Calvert, Sam	5/17/2023	0.4	Call with J. Magliano (M3), C. Brantley and E. Lucas (A&M) re: CF reforecast related to mining site build out costs and related variances.
Calvert, Sam	5/17/2023	0.7	Call with D. Albert (Celsius), C. Brantley and E. Lucas (A&M) re: CF reforecast related to mining site build out costs.
Colangelo, Samuel	5/17/2023	0.4	Reconcile intercompany section of April cash report with bank activity and confirmation reports.
Colangelo, Samuel	5/17/2023	0.6	Reconcile cash model / bank activity for the week ending 5/12 and mark tracked payments accordingly.
Colangelo, Samuel	5/17/2023	0.3	Assemble support for grouped bank transactions for the week ended 5/12 per confirmations received from Celsius.



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Lucas, Emmet	5/17/2023	0.4	Call with J. Magliano (M3), C. Brantley and S. Calvert (A&M) re: CF reforecast related to mining site build out costs and related variances.
Lucas, Emmet	5/17/2023	0.7	Call with D. Albert (Celsius), C. Brantley and S. Calvert (A&M) re: CF reforecast related to mining site build out costs.
Lucas, Emmet	5/17/2023	0.3	Update May 12th budget-to-actuals report for categorization inputs provided by S. Colangelo (A&M).
Lucas, Emmet	5/17/2023	0.9	Prepare April intercompany report as required under final cash management order.
Lucas, Emmet	5/17/2023	1.4	Prepare April monthly reconciliation report for cash activity as required under Cash Management Order.
Lucas, Emmet	5/17/2023	0.4	Update April monthly reconciliation report per comments from C. Brantley (A&M).
Schreiber, Sam	5/17/2023	0.8	Analyze change in cash flow forecast relative to prior.
Brantley, Chase	5/18/2023	1.0	Prepare for and participate in call with UCC advisors, committee co-chairs and the mining team to discuss hedges.
Calvert, Sam	5/18/2023	0.3	Call with E. Lucas (A&M) re: April cash reconciliation.
Campagna, Robert	5/18/2023	0.9	Analysis of prior week / cumulative budget vs. actual reporting and associated weekly reporting deck.
Lucas, Emmet	5/18/2023	0.3	Call with S. Calvert (A&M) re: April cash reconciliation.
Lucas, Emmet	5/18/2023	0.2	Provide responses to S. Schreiber (A&M) to questions on April monthly reconciliation report.
Schreiber, Sam	5/18/2023	0.5	Review updated cash report prior to submittal.
Campagna, Robert	5/19/2023	0.6	Review and approve 5/5 coin report.
Lucas, Emmet	5/19/2023	0.5	Call with J. Magliano (M3) to review weekly cash report, discuss alternative funding options.
Campagna, Robert	5/22/2023	0.5	Review and approve 5/12 coin report.
Lucas, Emmet	5/22/2023	0.2	Correspondence with Y. Choi (CEL) regarding questions into updated cash flow forecast.
Lucas, Emmet	5/22/2023	2.4	Prepare draft deliverable of budget-to-actuals report for week ended May 19th.
Lucas, Emmet	5/22/2023	0.4	Prepare reconciliation schedule of weekly mined BTC for review from P. Pandey (CEL) ahead of inclusion in May 19th cash report.
Lucas, Emmet	5/23/2023	0.6	Analyze escrow deposit agreement provided by F. Brown (Stretto) to determine data inputs required from company.
Brantley, Chase	5/24/2023	0.4	Correspond with team re: liquidity needs based on latest cash flow forecast.
Brantley, Chase	5/24/2023	0.2	Correspond with K&E and team re: stablecoin and alt coin sale proposal.

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**CASH FORECASTS**

<b>Professional</b>	<b>Date</b>	<b>Hours</b>	<b>Activity</b>
Brantley, Chase	5/24/2023	0.6	Correspond with the Company re: upcoming tax payments and remaining forecast.
Campagna, Robert	5/24/2023	0.6	Review of proposed protocols surrounding alt coin conversion.
Campagna, Robert	5/24/2023	0.7	Analysis related to timing and quantum of cash needs.
Lucas, Emmet	5/24/2023	0.6	Prepare reconciliation schedule for E. Blechman (Fischer) to validate split of payment, holdback amounts on first fee application.
Lucas, Emmet	5/24/2023	0.2	Confirm outstanding payments owed to Huron per request of T. Martin (Huron) based on expiration of various objection periods.
Lucas, Emmet	5/24/2023	0.7	Update professional fee tracker, forecast inputs for recently filed fee applications week ending May 26th.
Lucas, Emmet	5/24/2023	0.2	Participate in call with D. Delano (CEL) to discuss go forward cash management strategy, communications with Western Alliance.
Lucas, Emmet	5/24/2023	0.2	Correspond with E. Jones (K&E) regarding information associated with opening escrow account.
Calvert, Sam	5/25/2023	0.5	Call with E. Lucas (A&M) re: review of various mining cash activity and impacts on cash actualization.
Campagna, Robert	5/25/2023	1.0	Analysis of prior week / cumulative budget vs. actual reporting and associated weekly reporting deck.
Colangelo, Samuel	5/25/2023	0.6	Reconcile cash model / bank activity for the week ending 5/19 and mark tracked payments accordingly.
Colangelo, Samuel	5/25/2023	0.4	Assemble support for grouped bank transactions for the week ending 5/19 per confirmations received from Celsius.
Lucas, Emmet	5/25/2023	0.4	Analyze proposed payment file for week ending 5/26, reconcile amounts to forecast, professional fee tracker.
Lucas, Emmet	5/25/2023	0.2	Correspond with D. Delano (CEL) regarding cancellation of Western Alliance bond, intercompany cash transfers.
Lucas, Emmet	5/25/2023	0.2	Correspond with E. Jones (K&E) regarding bond cancellation at Western Alliance.
Lucas, Emmet	5/25/2023	0.4	Update assumptions for hedging deposits in mining forecast in cash model for new assumptions provided by company.
Lucas, Emmet	5/25/2023	0.3	Update week-to-date cash balances/activity to confirm categorizations, commentary for May 19th budget-to-actuals report.
Lucas, Emmet	5/25/2023	0.2	Participate in call with D. Delano (CEL) to discuss bonding at Western Alliance.
Lucas, Emmet	5/25/2023	0.5	Call with S. Calvert (A&M) re: review of various mining cash activity and impacts on cash actualization.
Schreiber, Sam	5/25/2023	0.3	Review updated cash flow report for the week ending May 19.
Schreiber, Sam	5/25/2023	0.4	Analyze cash flow runway.
Dailey, Chuck	5/26/2023	0.3	Call with J. Magliano (M3), E. Lucas (A&M) to review weekly cash report.

*Exhibit D*

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**CASH FORECASTS**

<b>Professional</b>	<b>Date</b>	<b>Hours</b>	<b>Activity</b>
Lucas, Emmet	5/26/2023	0.3	Call with J. Magliano (M3), C. Dailey (A&M) to review weekly cash report.
Lucas, Emmet	5/26/2023	0.2	Correspondence with A. Ciriello (A&M) regarding liquidity impacts of Osprey trust.
Brantley, Chase	5/30/2023	0.5	Analyze latest BTC reconciliation file for mined BTC through week ending May 25.
Lucas, Emmet	5/30/2023	0.2	Correspond with T. Walsh (CEL) regarding payment of UK payroll.
Lucas, Emmet	5/30/2023	2.2	Prepare draft deliverable of budget-to-actuals report for week ended May 26th.
Lucas, Emmet	5/30/2023	0.7	Update assumptions in professional fee forecast for timing, amounts in fee applications.
Lucas, Emmet	5/30/2023	0.2	Call with D. Delano (CEL) to discuss regarding cash to be held at each banking institution.
Lucas, Emmet	5/30/2023	0.4	Prepare supporting schedule to calculate bonding capacity at each banking institution pursuant to hypothetical monetization strategy.
Lucas, Emmet	5/30/2023	0.4	Reconcile vendor spend file prepared by S. Colangelo (A&M) to cash detail per request of C. Brantley (A&M).
Brantley, Chase	5/31/2023	0.3	Correspond with team re: break up fee payment and timing.
Campagna, Robert	5/31/2023	0.5	Review and approve 5/26 coin report.
Campagna, Robert	5/31/2023	0.7	Review and approve 5/19 coin report.
Lucas, Emmet	5/31/2023	0.2	Correspond with C. Koenig (K&E) regarding payment of breakup fee.
<b>Subtotal</b>		<b>173.6</b>	

**CLAIMS ADMINISTRATION & OBJECTIONS**

<b>Professional</b>	<b>Date</b>	<b>Hours</b>	<b>Activity</b>
Allison, Roger	5/1/2023	1.8	Continue analysis of scheduled customer claim matches.
Allison, Roger	5/1/2023	2.6	Analyze customer claim matching schedule re: completeness and accuracy.
Bixler, Holden	5/1/2023	0.7	Call with R. Campagna, P. Kinealy, J. Tilsner, S. Schreiber (A&M) and Celsius team to discuss process for claims reconciliation and distributions to creditors.
Bixler, Holden	5/1/2023	0.3	Follow-up call with R. Campagna, S. Schreiber, J. Tilsner (A&M) to discuss next steps on claims reconciliation and preparation for distributions.
Callan, Baylee	5/1/2023	1.2	Review proof of claim for assertions beyond account balance in preparation for objection.
Callan, Baylee	5/1/2023	2.4	Verify new claim and support documents for assertions beyond account balance.

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<b>Professional</b>	<b>Date</b>	<b>Hours</b>	<b>Activity</b>
Callan, Baylee	5/1/2023	2.9	Review support documents of new claims for assertions beyond account balance.
Callan, Baylee	5/1/2023	0.9	Check support documentations for assertions beyond account balance.
Callan, Baylee	5/1/2023	1.9	Analyze proof of claim for assertions beyond account balance.
Campagna, Robert	5/1/2023	0.3	Follow-up call with S. Schreiber, H. Bixler, J. Tilsner (A&M) to discuss next steps on claims reconciliation and preparation for distributions.
Campagna, Robert	5/1/2023	1.3	Revise presentation related to claims and distribution process for presentation to C. Ferraro and Celsius team.
Campagna, Robert	5/1/2023	0.7	Call with S. Schreiber, H. Bixler, P. Kinealy, J. Tilsner (A&M) and Celsius team to discuss process for claims reconciliation and distributions to creditors.
Kinealy, Paul	5/1/2023	0.7	Call with R. Campagna, H. Bixler, S. Schreiber, J. Tilsner (A&M) and Celsius team to discuss process for claims reconciliation and distributions to creditors.
Kinealy, Paul	5/1/2023	0.8	Analyze various options for distribution mechanics and follow up with K&E and company re: same.
Perez, Jose	5/1/2023	0.6	Perform matching between customer claim forms and scheduled claim by verifying coin count balance.
Schreiber, Sam	5/1/2023	0.3	Follow-up call with R. Campagna, H. Bixler, J. Tilsner (A&M) to discuss next steps on claims reconciliation and preparation for distributions.
Schreiber, Sam	5/1/2023	0.7	Call with R. Campagna, H. Bixler, P. Kinealy, J. Tilsner (A&M) and Celsius team to discuss process for claims reconciliation and distributions to creditors.
Tilsner, Jeremy	5/1/2023	0.3	Follow-up call with R. Campagna, H. Bixler, S. Schreiber (A&M) to discuss next steps on claims reconciliation and preparation for distributions.
Tilsner, Jeremy	5/1/2023	0.6	Partial participation in call with R. Campagna, H. Bixler, P. Kinealy, S. Schreiber (A&M) and Celsius team to discuss process for claims reconciliation and distributions to creditors.
Wadzita, Brent	5/1/2023	1.1	Prepare and update claims summary analysis with newly filed claims for internal review.
Wadzita, Brent	5/1/2023	2.6	Prepare claims summary analysis and incorporate on-going workstreams.
Wadzita, Brent	5/1/2023	2.1	Review updated claims summary analysis by claim type and objection.
Westner, Jack	5/1/2023	2.1	Analyze claims to confirm that claims that assert fraud are not marked for objection.
Westner, Jack	5/1/2023	1.8	Analyze claims to confirm that claims marked to survive are marked for objection in another completed analysis.
Westner, Jack	5/1/2023	2.9	Analyze claims to confirm that most recent claims filed by claimants are not marked for objection.
Allison, Roger	5/2/2023	0.7	Draft schedule of ePOC claims for discussion with the claims team.

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<b>Professional</b>	<b>Date</b>	<b>Hours</b>	<b>Activity</b>
Allison, Roger	5/2/2023	2.9	Draft schedule of claims re: reconciliation progress buckets.
Allison, Roger	5/2/2023	2.7	Begin drafting claim presentation for the executive committee (CEL).
Allison, Roger	5/2/2023	2.7	Analyze electronic claim support folders re: completeness of documents.
Bixler, Holden	5/2/2023	1.4	Correspond with L. Workman (CEL) and A&M team re: ExCo claims update and prepare outline re: same.
Callan, Baylee	5/2/2023	1.4	Perform analysis of proof of claim and supporting documents for assertions of fraud to prepare for objections.
Callan, Baylee	5/2/2023	2.4	Perform analysis of proof of claim and support documents for assertions beyond account balance to prepare for objections.
Callan, Baylee	5/2/2023	2.1	Check proof of claim and supporting documents for assertions of fraud to prepare for objections.
Callan, Baylee	5/2/2023	1.1	Review new claim support documents for assertions beyond account balance.
Campagna, Robert	5/2/2023	0.4	Review claims summary report and share thoughts on resorting data for clarity.
Kinealy, Paul	5/2/2023	0.8	Research claims processing issues and follow up with K&E.
Kinealy, Paul	5/2/2023	0.6	Analyze potential distribution mechanics and related workplans.
Kinealy, Paul	5/2/2023	0.4	Review updated claims reconciliation status and related worksheets.
Perez, Jose	5/2/2023	0.4	Analyze proof of claims support re: fraud assertions.
Wadzita, Brent	5/2/2023	0.5	Triage newly filed claims and customer registers.
Wadzita, Brent	5/2/2023	1.6	Process newly filed claims into claims summary analysis and objection tracker for internal review.
Westner, Jack	5/2/2023	1.9	Analyze claims by comparing claimant names and cryptocurrency totals to confirm claims are related.
Westner, Jack	5/2/2023	2.7	Analyze claims to confirm that no claim is marked for objection more than once.
Westner, Jack	5/2/2023	2.3	Analyze claims by confirming that each claim marked for objection is matched to its sole surviving claim.
Allison, Roger	5/3/2023	0.5	Call with P. Kinealy (A&M) re: claims workstream status update.
Allison, Roger	5/3/2023	2.4	Analyze class action claim filing to assess effect on the claims reconciliation process.
Allison, Roger	5/3/2023	2.8	Analyze claims detail re: accuracy of claim types for reporting.
Allison, Roger	5/3/2023	2.4	Update master claims database re: claims notes and reconciliation updates.

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<b>Professional</b>	<b>Date</b>	<b>Hours</b>	<b>Activity</b>
Allison, Roger	5/3/2023	2.9	Update claims reconciliation summary and detail re: internal review notes.
Bixler, Holden	5/3/2023	0.8	Correspond with A&M team re: various updates including claims reconciliation updates and distribution issues.
Bixler, Holden	5/3/2023	0.6	Review class proof of claim and correspond with team re: same.
Brantley, Chase	5/3/2023	2.4	Begin to outline claims summary schedule ahead of meeting with team to review.
Callan, Baylee	5/3/2023	2.8	Review new claims to verify claim match to Schedule F in preparation for objections.
Callan, Baylee	5/3/2023	1.8	Review support documents and proof of claim to verify Schedule F match.
Callan, Baylee	5/3/2023	2.1	Analyze new claims to verify claim match to Schedule F in preparation for objections.
Callan, Baylee	5/3/2023	1.6	Check support documents of new claims to verify Schedule F match in preparation for objections.
Kinealy, Paul	5/3/2023	0.5	Call with R. Allison (A&M) re: claims workstream status update.
Kinealy, Paul	5/3/2023	0.7	Research additional claims processing issues and follow up with K&E.
Kinealy, Paul	5/3/2023	1.4	Analyze initial solicitation data and voting amounts and follow up with K&E and Stretto re: same.
Kinealy, Paul	5/3/2023	0.8	Research datapoints for potential settlement on certain lease rejection claims.
Ribaudo, Michael	5/3/2023	2.8	Check claim supporting documentation to verify claims do not include assertions of fraud.
Wadzita, Brent	5/3/2023	2.2	Review claims register and align register to claims s summary report.
Westner, Jack	5/3/2023	1.7	Analyze claims by determining surviving claims for groups of duplicate claims.
Allison, Roger	5/4/2023	2.2	Review team claim review notes re: next steps to resolve.
Allison, Roger	5/4/2023	0.5	Call with P. Kinealy, C. Brantley, R. Allison (all A&M) re: claims analysis.
Allison, Roger	5/4/2023	2.8	Update master claims database re: updated claim types, amounts, and reconciliation flags.
Allison, Roger	5/4/2023	0.7	Analyze claim support re: no liability objection.
Allison, Roger	5/4/2023	1.6	Draft schedule of claim objection updates and instruct the team on next steps.
Brantley, Chase	5/4/2023	0.5	Call with P. Kinealy, R. Allison (all A&M) re: claims analysis.
Callan, Baylee	5/4/2023	2.3	Review support documents to verify Schedule F match for potential duplicate claims.

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<b>Professional</b>	<b>Date</b>	<b>Hours</b>	<b>Activity</b>
Callan, Baylee	5/4/2023	2.4	Check claim support documents to verify Schedule F claim match.
Callan, Baylee	5/4/2023	1.9	Review new claims and support documents for assertions beyond account balance to prepare for objection.
Callan, Baylee	5/4/2023	1.8	Perform analysis of new claims to verify Schedule F match in preparation for objections.
Callan, Baylee	5/4/2023	1.6	Check claims and support documents to verify Schedule F match for potential duplicate claims.
Callan, Baylee	5/4/2023	0.8	Analyze new claims and support documents for assertions beyond account balance to prepare for objection.
Campagna, Robert	5/4/2023	0.8	Prepare claims reconciliation fee estimate and work plan at request of special committee.
Kinealy, Paul	5/4/2023	0.8	Analyze additional considerations re distribution logistics and follow up with A&M and K&E teams re: same.
Kinealy, Paul	5/4/2023	1.4	Research additional claims handling issues and follow up with K&E.
Kinealy, Paul	5/4/2023	0.5	Call with C. Brantley and R. Allison (all A&M) re: claims analysis.
Ribaudo, Michael	5/4/2023	2.8	Analyze supporting documentation relating to claims to confirm reconciliation.
Ribaudo, Michael	5/4/2023	2.1	Verify supporting documentation for Form 410 claims to confirm accuracy of data.
Ribaudo, Michael	5/4/2023	1.9	Verify claims and supporting documents to confirm basis does not include wrongful assertions.
Wadzita, Brent	5/4/2023	1.4	Analyze claims triage workbook and incorporate updates into master claims objection tracker.
Westner, Jack	5/4/2023	2.4	Analyze claims to confirm that claims marked as amendments are associated with the same account.
Westner, Jack	5/4/2023	2.1	Analyze claims to confirm that claims marked as duplicates are associated with the same account.
Westner, Jack	5/4/2023	1.6	Update claim matching analysis to remove all duplicative matches.
Allison, Roger	5/5/2023	2.7	Analyze matched claims to be sent to the Celsius team for review.
Allison, Roger	5/5/2023	0.6	Edit claims presentation re: internal review notes.
Allison, Roger	5/5/2023	1.7	Update draft of claim reconciliation presentation prior to internal review.
Allison, Roger	5/5/2023	2.4	Update claims reconciliation progress deck re: new claims and statuses.
Bixler, Holden	5/5/2023	0.4	Correspond with A&M team re: comments to ExCo deck.
Bixler, Holden	5/5/2023	0.8	Review and provide comments to draft ExCo deck.

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Callan, Baylee	5/5/2023	2.6	Check new claims for assertions beyond account balance in preparation for objections.
Callan, Baylee	5/5/2023	2.3	Perform analysis of new claims support documents to verify Schedule F match in preparation for objections.
Callan, Baylee	5/5/2023	2.8	Perform analysis of new claims and support documents for assertions beyond account balance.
Callan, Baylee	5/5/2023	1.7	Analyze new claims and support documents for assertions beyond account balance.
Kinealy, Paul	5/5/2023	0.4	Analyze updated claims register from Stretto and instruct team re: processing of same.
Kinealy, Paul	5/5/2023	0.7	Review and revise executive committee claims presentation.
Kinealy, Paul	5/5/2023	1.6	Research claims processing and valuation estimates and follow up with Celsius re same.
Kinealy, Paul	5/5/2023	1.1	Analyze updated claims summary and current objection flags and estimates and instruct team re: updates to same.
Westner, Jack	5/5/2023	2.3	Update master claim analysis to include updated claim amendment matches.
Westner, Jack	5/5/2023	2.7	Analyze claims by confirming that all groups of associated claims have a designated surviving claim that won't be marked for objection.
Westner, Jack	5/5/2023	2.1	Review claim analysis to confirm accuracy of claims marked as duplicates.
Allison, Roger	5/8/2023	2.3	Working session with L. Vitols (A&M) re: claims triage process.
Allison, Roger	5/8/2023	1.6	Analyze claims register to prepare for additional updates to the claims master database.
Allison, Roger	5/8/2023	1.3	Draft correspondence for team re: claim work stream updates.
Allison, Roger	5/8/2023	0.6	Analyze Stretto claims report re: newly filed claims.
Allison, Roger	5/8/2023	2.7	Perform quality control procedures on team claim reconciliation workbooks re: accuracy of approach and updates.
Callan, Baylee	5/8/2023	1.9	Analyze new claims and support documents to verify Schedule F match in preparation for objections.
Callan, Baylee	5/8/2023	2.1	Review new claims and support documents for assertions beyond account balance.
Callan, Baylee	5/8/2023	2.6	Review new claims and support documents to verify Schedule F match in preparation for objections.
Callan, Baylee	5/8/2023	2.8	Check new claims and supporting documents for assertions beyond account balance.
Kinealy, Paul	5/8/2023	0.6	Analyze post-petition deposit research and instructions from K&E and follow up with K&E re: same.
Vitols, Lauren	5/8/2023	2.3	Working session with R. Allison (A&M) re: claims triage process.



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Westner, Jack	5/8/2023	2.9	Analyze claimant names and cryptocurrency totals to confirm that claims have an amending relationship.
Westner, Jack	5/8/2023	2.8	Update master claim analysis to reflect changes in claim amendment and duplicate matches.
Westner, Jack	5/8/2023	2.7	Analyze claims by reviewing claimant names and cryptocurrency totals to confirm that claims are duplicates.
Allison, Roger	5/9/2023	1.6	Update claims database re: updated claim types, statuses, and estimates.
Allison, Roger	5/9/2023	1.4	Perform quality control procedures on claims summary re: completeness and accuracy.
Allison, Roger	5/9/2023	2.1	Meeting with L. Vitols (A&M) re: claims reconciliation process.
Allison, Roger	5/9/2023	0.6	Update claims summary re: estimates.
Allison, Roger	5/9/2023	1.9	Perform analysis on contract claims re: initial exposure estimates.
Allison, Roger	5/9/2023	2.7	Analyze claim review notes re: updates to the master claims summary.
Brantley, Chase	5/9/2023	0.4	Update and share claims summary schedule with team ahead of distribution.
Callan, Baylee	5/9/2023	1.6	Verify contact information captured accurately from new claims to prepare for objections.
Callan, Baylee	5/9/2023	2.3	Analyze new claims and supporting documents for assertions beyond account balance.
Callan, Baylee	5/9/2023	2.3	Check new claim contact information captured accurately to prepare for objections.
Callan, Baylee	5/9/2023	1.9	Verify new claim contact information captured accurately to prepare for objections.
Callan, Baylee	5/9/2023	0.7	Perform analysis of new claims and supporting documents for assertions beyond account balance.
Callan, Baylee	5/9/2023	1.3	Review new claims and supporting documents for assertions beyond account balance.
Pogorzelski, Jon	5/9/2023	0.8	Verify claims related to customers with collateral to triage for future omnibus objections.
Pogorzelski, Jon	5/9/2023	0.8	Prepare analysis of newly filed customer claims related to account balances to triage for initial review of customer claim matching.
Pogorzelski, Jon	5/9/2023	1.1	Reconcile claims related to newly filed customer accounts to reconcile differences with scheduled customer claims.
Pogorzelski, Jon	5/9/2023	1.2	Reconcile claims related to customers with earn accounts to determine substantive duplicates for omnibus future objections.
Pogorzelski, Jon	5/9/2023	1.1	Evaluate claims associated with customer accounts to triage for future omnibus objections.
Pogorzelski, Jon	5/9/2023	1.3	Evaluate newly filed claims to assess variances with scheduled claims.

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<b>Professional</b>	<b>Date</b>	<b>Hours</b>	<b>Activity</b>
Vitols, Lauren	5/9/2023	2.1	Meeting with R. Allison (A&M) re: claims reconciliation process.
Vitols, Lauren	5/9/2023	2.7	Reviewing Celsius creditor claims against online submissions.
Westner, Jack	5/9/2023	2.3	Analyze claims by researching updated claims register to determine if new amending claims exist.
Westner, Jack	5/9/2023	2.3	Analyze claims to confirm that no claim marked for objection is marked for objection more than once.
Westner, Jack	5/9/2023	2.4	Update master claim analysis to edit claim amendment matches based on new surviving claims found in claims register.
Westner, Jack	5/9/2023	2.1	Analyze claims by researching updated claims register to determine if new duplicate claims exist.
Allison, Roger	5/10/2023	2.8	Analyze matching relationship of claims listed on modify objection drafts.
Allison, Roger	5/10/2023	2.4	Perform analytical procedures on claim modification objections re: accuracy.
Allison, Roger	5/10/2023	2.1	Work on open claim breakout re: bucketizing open claims.
Allison, Roger	5/10/2023	0.8	Internal discussion between R. Allison and J. Pogorzelski (All A&M) re: future omnibus claim objections.
Callan, Baylee	5/10/2023	2.4	Analyze new claims to verify Schedule F match in preparation for objections.
Callan, Baylee	5/10/2023	0.9	Check new claims and supporting documents to verify Schedule F match for potential duplicate claims.
Callan, Baylee	5/10/2023	1.8	Perform analysis of new claim support documents to verify Schedule F match for potential duplicate claims.
Callan, Baylee	5/10/2023	2.9	Perform analysis of new claims for assertions beyond account balance to prepare for objections.
Callan, Baylee	5/10/2023	1.2	Analyze new claim support documents to verify Schedule F match for potential duplicate claims.
Kinealy, Paul	5/10/2023	0.9	Research additional claims processing issues and instruct team re: handling of same.
Pogorzelski, Jon	5/10/2023	1.1	Prepare analysis of newly filed customer claims to match with schedule records for superseded matches.
Pogorzelski, Jon	5/10/2023	1.1	Prepare analysis of claims related to customers with collateral to identify related amendments for future objections.
Pogorzelski, Jon	5/10/2023	1.3	Identify updated claims register from stretto to determine duplicates for future omnibus objections.
Pogorzelski, Jon	5/10/2023	0.6	Evaluate newly filed customer claims related to account balances to match with schedule records for superseded matches.
Pogorzelski, Jon	5/10/2023	1.3	Evaluate Celsius customer account related claims to triage for future omnibus objections.
Pogorzelski, Jon	5/10/2023	1.2	Prepare analysis of claims associated with customer accounts to assess variances with scheduled claims.

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Pogorzelski, Jon	5/10/2023	0.8	Identify newly filed customer claims related to account balances to identify key information for future claims reconciliation.
Pogorzelski, Jon	5/10/2023	0.8	Internal discussion between R. Allison and J. Pogorzelski (All A&M) re: future omnibus claim objections.
Vitols, Lauren	5/10/2023	2.7	Check proof of claim documents to confirm application accuracy.
Vitols, Lauren	5/10/2023	2.9	Verify claim attachments against submission for application accuracy.
Vitols, Lauren	5/10/2023	2.9	Continue to review Celsius creditor claims against online submissions.
Westner, Jack	5/10/2023	1.9	Evaluate matches of duplicate claims to assess accuracy in relation to claimant name and basis of claim.
Westner, Jack	5/10/2023	2.3	Prepare analysis of claims associated with custody accounts for next round of omnibus objections.
Westner, Jack	5/10/2023	1.7	Analyze claims associated with earn accounts to match all duplicate claims of the same account.
Westner, Jack	5/10/2023	2.6	Analyze claims marked as amending claims to confirm that all matches are associated with the same account.
Allison, Roger	5/11/2023	2.2	Analyze trade claim reconciliation re: exposure estimates.
Callan, Baylee	5/11/2023	1.4	Review new claims and supporting documents to verify Schedule F match for potential duplicate claims.
Callan, Baylee	5/11/2023	1.3	Analyze new claims and supporting documentation for assertions beyond account balance.
Callan, Baylee	5/11/2023	0.9	Check new claims basis for assertions beyond account balance in preparation for objections.
Callan, Baylee	5/11/2023	2.8	Perform analysis of new claims and supporting documents for assertions beyond account balance to prepare for objections.
Callan, Baylee	5/11/2023	1.7	Perform analysis of new claims basis for assertions beyond account balance in preparation for objections.
Callan, Baylee	5/11/2023	1.8	Review new claims support documents for assertions beyond account balance in preparation for objections.
Kinealy, Paul	5/11/2023	0.4	Analyze updated postpetition account data for K&E and follow up with Celsius re: same.
Pogorzelski, Jon	5/11/2023	1.2	Identify claims associated with customer accounts to capture key information related to future reconciliation.
Pogorzelski, Jon	5/11/2023	1.4	Reconcile newly filed customer claims to determine related amendment objections.
Pogorzelski, Jon	5/11/2023	1.2	Identify claims related to customers with earn accounts to identify key data related to future objections.
Pogorzelski, Jon	5/11/2023	1.1	Reconcile filed customer claims to determine substantive duplicates for omnibus future objections.
Westner, Jack	5/11/2023	1.9	Analyze claims to match amending claims to previously filed claims by matching claimant name and claim basis.

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<b>Professional</b>	<b>Date</b>	<b>Hours</b>	<b>Activity</b>
Allison, Roger	5/12/2023	0.9	Meeting with R. Allison and J. Pogorzelski (All A&M) re: customer claim variances and reconciliation.
Callan, Baylee	5/12/2023	1.2	Check new claims and supporting documentation for assertions beyond account balance.
Callan, Baylee	5/12/2023	1.4	Check support documents for new amended claims to verify surviving claim in preparation for objections.
Callan, Baylee	5/12/2023	2.6	Review support documents for new amended claims to verify surviving claim in preparation for objections.
Callan, Baylee	5/12/2023	2.1	Review new claims basis for assertions beyond account balance in preparation for objections.
Callan, Baylee	5/12/2023	0.4	Analyze new amended claims to verify surviving claim in preparation for objections.
Callan, Baylee	5/12/2023	0.7	Analyze support documents for new amended claims to verify surviving claim in preparation for objections.
Kinealy, Paul	5/12/2023	0.7	Research additional lease rejection claims and follow up with Celsius operations team re: same.
Kinealy, Paul	5/12/2023	0.7	Research additional issues related to claims estimates for solicitation.
Pogorzelski, Jon	5/12/2023	0.9	Analyze non-customer claims to identify substantive duplicates for future omnibus objections.
Pogorzelski, Jon	5/12/2023	0.6	Evaluate updated claims register from stretto to match with scheduled customer claims.
Pogorzelski, Jon	5/12/2023	1.2	Verify filed customer claims to match with schedule records for superseded matches.
Pogorzelski, Jon	5/12/2023	1.8	Process non-customer claims to identify key information related to future claims reconciliation.
Pogorzelski, Jon	5/12/2023	1.4	Analyze filed claims related to earn accounts to match with schedule records for superseded matches.
Pogorzelski, Jon	5/12/2023	0.7	Analyze newly filed customer claims to assess variances with scheduled claims.
Pogorzelski, Jon	5/12/2023	1.1	Evaluate claims associated with customer accounts to triage for initial review of customer claim matching.
Pogorzelski, Jon	5/12/2023	0.9	Meeting with R. Allison and J. Pogorzelski (All A&M) re: customer claim variances and reconciliation.
Westner, Jack	5/12/2023	2.1	Evaluate claim matching analysis to confirm that updated duplicate matches do not result in a claim being marked for objection multiple times.
Allison, Roger	5/15/2023	0.8	Internal working session with R. Allison and B. Callan (A&M) to discuss new claims review workstream.
Allison, Roger	5/15/2023	1.3	Analyze open claim population re: next steps to reconcile.
Allison, Roger	5/15/2023	2.6	Analyze electronic claim support re: claim reconciliation and objection listing.
Allison, Roger	5/15/2023	0.7	Meeting with R. Allison and J. Pogorzelski (All A&M) re: future omnibus claim objections.

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Callan, Baylee	5/15/2023	0.8	Internal working session with R. Allison and B. Callan (A&M) to discuss new claims review workflow.
Callan, Baylee	5/15/2023	1.9	Review new amended claims to verify surviving claim in preparation for objections.
Kinealy, Paul	5/15/2023	0.9	Analyze updated claims summary reporting and research issues related to same.
Pogorzelski, Jon	5/15/2023	1.4	Process newly filed customer claims to identify key data related to future objections.
Pogorzelski, Jon	5/15/2023	1.1	Analyze updated claims to identify changes related to claim amounts asserted for future claims reporting.
Pogorzelski, Jon	5/15/2023	1.7	Identify filed claims related to earn accounts to triage for initial review of customer claim matching.
Pogorzelski, Jon	5/15/2023	0.7	Meeting with R. Allison and J. Pogorzelski (All A&M) re: future omnibus claim objections.
Pogorzelski, Jon	5/15/2023	1.8	Identify newly filed customer claims related to account balances to triage for future omnibus objections.
Vitols, Lauren	5/15/2023	0.3	Check supporting documentation to confirm basis of claims do not include assertions beyond account balance.
Vitols, Lauren	5/15/2023	1.1	Review supporting documentation for Schedule F claims to confirm basis of claims do not include assertions beyond account balance.
Vitols, Lauren	5/15/2023	2.1	Verify proof of claim and support documentation for Schedule F claims to assist with claim reconciliation process.
Vitols, Lauren	5/15/2023	2.9	Analyze proof of claim support documents to confirm basis of claims do not include assertions beyond account balance.
Vitols, Lauren	5/15/2023	1.8	Analyze supporting documentation for Schedule F claims to determine if claimant's basis of claim match what Stretto recorded.
Westner, Jack	5/15/2023	2.1	Analyze claims by confirming that amended claims marked for objection are not marked as duplicates for objection.
Westner, Jack	5/15/2023	2.2	Match amending claims with the respective claims they amend by analyzing claimant name and claim total.
Westner, Jack	5/15/2023	2.3	Determine whether recently filed claims are duplicates or amendments of previously filed claims.
Allison, Roger	5/16/2023	2.6	Analyze subset of customer claims re: non-balance assertions.
Allison, Roger	5/16/2023	2.3	Perform analysis on duplicate work file re: match accuracy.
Allison, Roger	5/16/2023	2.8	Draft updated summary of filed and open scheduled claims.
Bixler, Holden	5/16/2023	0.5	Attend call with K&E and A&M teams re: claims process update.
Bixler, Holden	5/16/2023	1.1	Prepare Task list and circulate to A&M team.
Callan, Baylee	5/16/2023	2.3	Perform analysis of new claims and support documentation to verify Schedule F match for potential duplicate claims.

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<b>Professional</b>	<b>Date</b>	<b>Hours</b>	<b>Activity</b>
Callan, Baylee	5/16/2023	0.7	Review new claims and supporting documents to verify Schedule F match as part of objection preparation.
Callan, Baylee	5/16/2023	2.8	Review schedule f match for duplicate claims to verify surviving claim.
Callan, Baylee	5/16/2023	1.2	Review new claims to verify Schedule F match in preparation for objections.
Callan, Baylee	5/16/2023	2.2	Analyze schedule f match for duplicate claims to verify surviving claim.
Kinealy, Paul	5/16/2023	0.4	Call with K&E team to review claims reconciliation and estimation process.
Kinealy, Paul	5/16/2023	1.1	Research claim inquiries from K&E team and follow up with claims team re: same.
Pogorzelski, Jon	5/16/2023	1.2	Evaluate newly filed customer claims related to account balances to determine substantive duplicates for omnibus future objections.
Pogorzelski, Jon	5/16/2023	1.3	Evaluate claims associated with customer accounts to determine substantive duplicates for omnibus objections.
Pogorzelski, Jon	5/16/2023	1.8	Process filed claims related to earn accounts to reconcile against scheduled claims for future omnibus objections.
Pogorzelski, Jon	5/16/2023	1.7	Process updated claims register to identify any significant variances to prior reports.
Pogorzelski, Jon	5/16/2023	1.6	Update analysis related to newly filed customer claims to match with scheduled customer claims.
Vitols, Lauren	5/16/2023	2.8	Check proof of claim and support documentation to confirm basis of claims do not include assertions beyond account balance.
Vitols, Lauren	5/16/2023	0.8	Analyze supporting documentation relating to claims asserting more than scheduled amount to assist with objection preparation.
Vitols, Lauren	5/16/2023	1.5	Verify support documentation to confirm basis of claims do not include assertions beyond account balance.
Vitols, Lauren	5/16/2023	0.9	Check proof of claim documentation for Schedule F claims to verify claims basis does not include assertions beyond account balance.
Vitols, Lauren	5/16/2023	2.9	Analyze supporting documentation for Schedule F claims to confirm claims basis do not include assertions beyond account balance.
Wadzita, Brent	5/16/2023	0.5	Review claims summary analysis and on-going triage workstreams.
Westner, Jack	5/16/2023	0.5	Evaluate claim amend and duplicate matches to prepare new population for upcoming omnibus objection.
Allison, Roger	5/17/2023	2.2	Analyze duplicate claim matches in the claims database re: accuracy.
Allison, Roger	5/17/2023	2.1	Continue to analyze amended claim workbook re: surviving claim accuracy.
Allison, Roger	5/17/2023	2.8	Analyze amended claim relationships re: accuracy of matches and consistency of analysis.
Allison, Roger	5/17/2023	1.7	Draft claims summary presentation for internal review.

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<b>Professional</b>	<b>Date</b>	<b>Hours</b>	<b>Activity</b>
Bixler, Holden	5/17/2023	0.8	Review draft claims summary deck and provide comments to same.
Kinealy, Paul	5/17/2023	0.7	Analyze updated claims reporting materials for Celsius management and committee.
Pogorzelski, Jon	5/17/2023	1.9	Reconcile newly filed customer claims to triage for initial review of customer claim matching.
Pogorzelski, Jon	5/17/2023	1.2	Evaluate claims related to customers to identify key data related to future objections.
Pogorzelski, Jon	5/17/2023	1.2	Prepare analysis of non-customer claims to determine substantive duplicates for omnibus future objections.
Pogorzelski, Jon	5/17/2023	1.6	Identify claims related to customers with custody accounts to match with scheduled customer claims.
Pogorzelski, Jon	5/17/2023	1.7	Process claims related to customers with collateral to identify key data related to future objections.
Pogorzelski, Jon	5/17/2023	0.7	Analyze claims related to customers with collateral to reconcile differences with scheduled customer claims.
Vitols, Lauren	5/17/2023	2.1	Review support documentation to confirm basis of claims do not include assertions beyond account balance.
Vitols, Lauren	5/17/2023	0.7	Analyze support documentation to confirm basis of claims do not include assertions beyond account balance.
Vitols, Lauren	5/17/2023	1.5	Check support documentation to confirm basis of claims do not include assertions beyond account balance.
Vitols, Lauren	5/17/2023	0.9	Review supporting documentation for Schedule F claims to determine if basis of claims include assertions beyond account balance.
Vitols, Lauren	5/17/2023	2.9	Check support documentation to confirm basis of claims do not include assertions beyond account balance.
Allison, Roger	5/18/2023	2.7	Analyze master claims triage file re: updated claim types and claim matching.
Allison, Roger	5/18/2023	0.6	Call with R. Allison and J. Pogorzelski (All A&M) re: claim register updated variances related to customer accounts.
Allison, Roger	5/18/2023	0.7	Update claims master database re: contract rejection claim updates.
Allison, Roger	5/18/2023	2.3	Perform additional analysis on contract rejection claims re: damages calculations.
Allison, Roger	5/18/2023	1.1	Analyze open claims population re: identifying claims for additional review.
Allison, Roger	5/18/2023	0.9	Call with R. Allison, J. Pogorzelski (A&M) to discuss claims reconciliation and future omnibus objections.
Allison, Roger	5/18/2023	1.4	Analyze post-petition disbursements re: trade claim reconciliation.
Callan, Baylee	5/18/2023	1.8	Review claims and support documents for assertions of fraud for objection preparations.
Callan, Baylee	5/18/2023	1.4	Review claims and support documents for assertions of wrongful loan liquidation for objection preparations.



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<b>Professional</b>	<b>Date</b>	<b>Hours</b>	<b>Activity</b>
Callan, Baylee	5/18/2023	2.8	Analyze supporting documents for claim assertions of fraud in preparation for objection.
Callan, Baylee	5/18/2023	1.5	Analyze claims for assertions beyond account balance.
Callan, Baylee	5/18/2023	1.5	Review claims and support documents for assertions of fraud to prepare for objections.
Kinealy, Paul	5/18/2023	0.3	Analyze updated claims and customer reports from Stretto team.
Pogorzelski, Jon	5/18/2023	0.6	Call with R. Allison and J. Pogorzelski (All A&M) re: claim register updated variances related to customer accounts.
Pogorzelski, Jon	5/18/2023	1.3	Identify newly filed customer claims related to account balances to determine substantive duplicates for omnibus future objections.
Pogorzelski, Jon	5/18/2023	1.4	Verify claims related to customers with collateral to determine substantive duplicates for omnibus future objections.
Pogorzelski, Jon	5/18/2023	1.8	Analyze newly filed customer claims related to account balances to reconcile against scheduled claims for future omnibus objections.
Pogorzelski, Jon	5/18/2023	1.3	Reconcile claims related to newly filed customer accounts to assess variances with scheduled claims.
Pogorzelski, Jon	5/18/2023	0.9	Process claims related to newly filed customer accounts to reconcile differences with scheduled customer claims.
Pogorzelski, Jon	5/18/2023	0.9	Call with R. Allison, J. Pogorzelski (A&M) to discuss claims reconciliation and future omnibus objections.
Vitols, Lauren	5/18/2023	1.1	Call with R. Allison (A&M) discussing updates with workstreams for claim reconciliation.
Vitols, Lauren	5/18/2023	2.7	Analyze proof of claim and support documentation to confirm basis of claims do not include assertions beyond account balance.
Vitols, Lauren	5/18/2023	1.9	Verify claims basis for Schedule F claims do not include assertions beyond account balance.
Vitols, Lauren	5/18/2023	0.6	Check proof of claim and support documentation for Schedule F claims to assist with claim reconciliation process.
Vitols, Lauren	5/18/2023	2.2	Review supporting documentation to confirm basis of claims do not include fraud assertions.
Westner, Jack	5/18/2023	2.1	Match amended claims with a surviving claim based on claimant name and claim total.
Westner, Jack	5/18/2023	2.6	Update claim analysis tracker to include detailed status on reconciliation and review of all filed claims.
Allison, Roger	5/19/2023	2.3	Continue analysis of high variance customer claims.
Allison, Roger	5/19/2023	2.6	Review work of claims triage team re: consistency of approach and accuracy.
Allison, Roger	5/19/2023	0.8	Internal meeting with R. Allison and J. Pogorzelski (All A&M) re: customer claim triage related to matching customer accounts to Schedule F records.
Allison, Roger	5/19/2023	2.8	Analyze updated high variance claim workbook re: objection types and magnitude of differences.



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<b>Professional</b>	<b>Date</b>	<b>Hours</b>	<b>Activity</b>
Allison, Roger	5/19/2023	0.7	Call with R. Allison and J. Pogorzelski (All A&M) re: customer claim amendments for future omnibus objections.
Callan, Baylee	5/19/2023	1.7	Analyze claims for assertions beyond account balance to prepare for objection.
Callan, Baylee	5/19/2023	2.2	Review supporting documents for claim assertions of fraud in preparation for objection.
Callan, Baylee	5/19/2023	1.3	Check claims and support documents for assertions of fraud for objection preparations.
Callan, Baylee	5/19/2023	1.8	Check claims and support documents for assertions of wrongful loan liquidation for objection preparations.
Callan, Baylee	5/19/2023	2.8	Verify claims and support documents for assertions of wrongful loan liquidation for objection preparations.
Kinealy, Paul	5/19/2023	0.8	Review and revise updated claims reconciliation and summary data for management presentation.
Pogorzelski, Jon	5/19/2023	1.8	Analyze filed claims related to earn accounts to identify key data related to future objections.
Pogorzelski, Jon	5/19/2023	1.7	Process filed customer claims related to custody accounts to reconcile differences with scheduled customer claims.
Pogorzelski, Jon	5/19/2023	1.9	Prepare analysis of filed claims related to earn accounts to triage for initial review of customer claim matching.
Pogorzelski, Jon	5/19/2023	1.3	Prepare analysis of updated claims register from stretto to triage for initial review of customer claim matching.
Pogorzelski, Jon	5/19/2023	0.6	Process non-customer claims to reconcile against scheduled claims for future omnibus objections.
Pogorzelski, Jon	5/19/2023	0.8	Internal meeting with R. Allison and J. Pogorzelski (All A&M) re: customer claim triage related to matching customer accounts to Schedule F records.
Pogorzelski, Jon	5/19/2023	0.7	Call with R. Allison and J. Pogorzelski (All A&M) re: customer claim amendments for future omnibus objections.
Schreiber, Sam	5/19/2023	0.6	Analyze filed and reconciled claims summary.
Vitols, Lauren	5/19/2023	1.6	Check proof of claim and support documentation to duplications do not exist, and notate if they do.
Vitols, Lauren	5/19/2023	2.6	Analyze supporting documentation of claims asserting fraud to assist with claim objection preparations.
Vitols, Lauren	5/19/2023	2.9	Perform analysis of claim support documentation to confirm basis of claims do not include assertions beyond account balance.
Vitols, Lauren	5/19/2023	0.7	Analyze support documents to confirm basis of claims does not include assertions beyond account balance as part of objection preparation.
Vitols, Lauren	5/19/2023	0.6	Review claims and support documents to confirm basis of claims does not include assertions beyond account balance.
Westner, Jack	5/19/2023	2.4	Evaluate claims by matching claims marked as amendments with the claims that they amend.
Westner, Jack	5/19/2023	2.8	Analyze claims to match new filed claims marked as duplicate to their respective surviving claim.

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<b>Professional</b>	<b>Date</b>	<b>Hours</b>	<b>Activity</b>
Pogorzelski, Jon	5/20/2023	1.8	Verify Celsius customer account related claims to prepare for future omnibus objections.
Pogorzelski, Jon	5/21/2023	1.3	Prepare analysis of updated claims register from stretto to match with scheduled customer claims.
Pogorzelski, Jon	5/21/2023	1.9	Analyze filed claims related to earn accounts to assess variances with scheduled claims.
Allison, Roger	5/22/2023	1.9	Analyze Stretto claims report to prepare for update to claims master database.
Allison, Roger	5/22/2023	2.8	Perform analytical procedures on modified claim objections re: cryptocurrency claims filed in USD.
Allison, Roger	5/22/2023	0.9	Meeting with L. Vitols (A&M) re: claim triage progress.
Allison, Roger	5/22/2023	0.9	Meeting with R. Allison and J. Pogorzelski (All A&M) re: claims reconciliation of superseded schedule matches.
Callan, Baylee	5/22/2023	1.4	Review claims and support documentation for assertions beyond account balance.
Callan, Baylee	5/22/2023	2.8	Analyze claims and support documents for assertions of wrongful loan liquidation for objection preparations.
Callan, Baylee	5/22/2023	0.8	Perform analysis of claims and support documentation for assertions beyond account balance.
Callan, Baylee	5/22/2023	1.4	Analyze claim support documents for basis beyond account balance in preparation for objection.
Callan, Baylee	5/22/2023	1.9	Analyze claims and support documentation for assertions beyond account balance.
Callan, Baylee	5/22/2023	2.4	Check claim support documents for basis beyond account balance in preparation for objection.
Pogorzelski, Jon	5/22/2023	1.6	Prepare analysis of claims related to newly filed customer accounts to triage for future omnibus objections.
Pogorzelski, Jon	5/22/2023	1.2	Analyze claims related to customers with collateral to assess variances with scheduled claims.
Pogorzelski, Jon	5/22/2023	1.3	Reconcile claims related to customers with custody accounts to reconcile against scheduled claims for future omnibus objections.
Pogorzelski, Jon	5/22/2023	1.4	Reconcile filed claims related to earn accounts to match with scheduled customer claims.
Pogorzelski, Jon	5/22/2023	1.4	Identify claims related to customers with collateral to triage for future omnibus objections.
Pogorzelski, Jon	5/22/2023	0.9	Meeting with R. Allison and J. Pogorzelski (All A&M) re: claims reconciliation of superseded schedule matches.
Pogorzelski, Jon	5/22/2023	0.7	Evaluate newly filed customer claims to determine future omnibus objections.
Pogorzelski, Jon	5/22/2023	1.3	Evaluate non-customer claims to match with schedule records for superseded matches.
Vitols, Lauren	5/22/2023	1.3	Perform analysis claim support documentation to confirm basis of claims do not include assertions beyond account balance.

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<b>Professional</b>	<b>Date</b>	<b>Hours</b>	<b>Activity</b>
Vitols, Lauren	5/22/2023	2.3	Analyze claims and support documents to confirm basis of claims does not include assertions of fraud.
Vitols, Lauren	5/22/2023	0.9	Meeting with R. Allison (A&M) re: claim triage process.
Vitols, Lauren	5/22/2023	2.8	Check claim support documentation to confirm basis of claims do not include assertions beyond account balance.
Vitols, Lauren	5/22/2023	1.2	Analyze claim support documentation to determine if basis of claims includes assertions beyond account balance.
Allison, Roger	5/23/2023	2.1	Analyze electronic claims listing re: newly filed claims and completeness of data fields.
Allison, Roger	5/23/2023	1.2	Perform creditor research re: inquiry from counsel.
Allison, Roger	5/23/2023	2.4	Draft updates to master claims database re: edits.
Allison, Roger	5/23/2023	2.7	Review electronic support documents from Stretto re: completeness of data.
Callan, Baylee	5/23/2023	1.5	Analyze claim and supporting documentation for assertions beyond account balance to assist in claims objection preparation.
Callan, Baylee	5/23/2023	1.7	Check proof of claim basis for assertions beyond account balance to assist in objection preparation.
Callan, Baylee	5/23/2023	2.1	Analyze proof of claim and support documents to verify Schedule F match for potential duplicate claims.
Callan, Baylee	5/23/2023	1.6	Check proof of claim and support documents to verify Schedule F match for potential duplicate claims.
Callan, Baylee	5/23/2023	1.1	Analyze support documents for claims to verify surviving claim in preparation for objections.
Callan, Baylee	5/23/2023	2.3	Perform analysis of support documents for claims to verify surviving claim in preparation for objections.
Pogorzelski, Jon	5/23/2023	1.6	Identify newly filed customer claims related to account balances to match with scheduled customer claims.
Pogorzelski, Jon	5/23/2023	1.1	Analyze newly filed customer claims to triage for initial review of customer claim matching.
Pogorzelski, Jon	5/23/2023	1.1	Process newly filed claims to capture key data related to creditors for future claims reconciliation.
Pogorzelski, Jon	5/23/2023	1.4	Verify filed customer claims to identify key data related to future objections.
Pogorzelski, Jon	5/23/2023	0.6	Prepare analysis of non-customer claims to triage for future omnibus objections.
Pogorzelski, Jon	5/23/2023	1.2	Analyze newly filed claims with amendments to determine matches for future superseded objections.
Vitols, Lauren	5/23/2023	2.1	Analyze claim support documentation to confirm basis of claims do not include assertions beyond account balance.
Vitols, Lauren	5/23/2023	1.1	Perform analysis claim support documentation to confirm basis of claims do not include assertions of fraud.

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<b>Professional</b>	<b>Date</b>	<b>Hours</b>	<b>Activity</b>
Vitols, Lauren	5/23/2023	1.9	Review supporting documents for Schedule F claims to confirm basis of claims do not include fraud assertions.
Vitols, Lauren	5/23/2023	0.4	Analyze claims support documents to confirm basis of claims does not include assertions of fraud.
Vitols, Lauren	5/23/2023	2.6	Check claim support documentation to confirm basis of claims do not include assertions of fraud.
Wadzita, Brent	5/23/2023	1.3	Analyze recent crypto filers in chapter 11 and Celsius's relationship.
Wadzita, Brent	5/23/2023	2.4	Prepare summary to outline crypto filers in chapter 11 re: key items and case status's.
Westner, Jack	5/23/2023	0.3	Make updates to claim master analysis summary to better reflect status of claim analysis.
Allison, Roger	5/24/2023	2.6	Update the master claims database re: new claims and reconciliation updates.
Allison, Roger	5/24/2023	1.6	Review team triage working files re: open questions.
Allison, Roger	5/24/2023	1.9	Analyze the Stretto customer claims register re: consistency of data and completeness.
Allison, Roger	5/24/2023	2.8	Analyze updated customer notice schedule re: updates.
Callan, Baylee	5/24/2023	2.6	Perform analysis of claim for assertions of fraud and wrongful loan liquidation in preparation for objections.
Callan, Baylee	5/24/2023	2.2	Check claim for assertions of fraud and wrongful loan liquidation to prepare for claims objections.
Callan, Baylee	5/24/2023	2.3	Perform analysis of claim and support documents for assertions beyond account balance to prepare for claims objections.
Callan, Baylee	5/24/2023	2.6	Check proof of claim for assertions beyond account balance in preparation for claims objections.
Callan, Baylee	5/24/2023	0.7	Analyze claim for assertions of fraud and wrongful loan liquidation in preparation for objections.
Kinealy, Paul	5/24/2023	0.7	Research additional claims processing and reporting inquiries and instruct claims team re: same.
Pogorzelski, Jon	5/24/2023	0.8	Identify claims related to customers with collateral to determine substantive duplicates for omnibus future objections.
Pogorzelski, Jon	5/24/2023	1.8	Verify claims related to newly filed customer accounts to assess variances with scheduled claims.
Pogorzelski, Jon	5/24/2023	1.6	Verify updated claims register from stretto to match with schedule records for superseded matches.
Pogorzelski, Jon	5/24/2023	1.4	Prepare analysis of filed customer claims related to custody accounts to triage for future omnibus objections.
Pogorzelski, Jon	5/24/2023	1.2	Process newly filed customer claims related to account balances to identify key data related to future objections.
Pogorzelski, Jon	5/24/2023	1.9	Prepare analysis of updated claims register from stretto to identify key data related to future objections.

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<b>Professional</b>	<b>Date</b>	<b>Hours</b>	<b>Activity</b>
Pogorzelski, Jon	5/24/2023	1.1	Verify filed customer claims related to custody accounts to triage for initial review of customer claim matching.
Vitols, Lauren	5/24/2023	2.9	Review claim support documents for Schedule F claims do not include assertions of fraudulent actions.
Vitols, Lauren	5/24/2023	2.7	Review claim support documentation to confirm basis of claims do not include assertions of fraud.
Vitols, Lauren	5/24/2023	1.3	Analyze supporting documents for claims to verify claims basis do not include assertions beyond account balance.
Vitols, Lauren	5/24/2023	0.4	Analyze supporting documents for Schedule F claims to verify claims basis do not include assertions of fraudulent actions.
Vitols, Lauren	5/24/2023	0.9	Verify claim support documents for Schedule F claims do not include assertions of fraud.
Allison, Roger	5/25/2023	1.4	Continue to analyze of unreconciled claims and create workstream schedules for the claims team.
Allison, Roger	5/25/2023	2.7	Analyze POC support for claims identified for the next round of objections.
Allison, Roger	5/25/2023	2.1	Analyze unreconciled claim population and draft schedule for review.
Pogorzelski, Jon	5/25/2023	1.7	Process filed claims related to earn accounts to identify key data related to future objections.
Pogorzelski, Jon	5/25/2023	1.3	Identify claims associated with customer accounts to triage for future omnibus objections.
Pogorzelski, Jon	5/25/2023	1.4	Evaluate updated claims register from stretto to match with schedule records for superseded matches.
Pogorzelski, Jon	5/25/2023	1.2	Verify claims related to newly filed customer accounts to match with scheduled customer claims.
Pogorzelski, Jon	5/25/2023	1.3	Process Celsius customer account related claims to reconcile differences with scheduled customer claims.
Pogorzelski, Jon	5/25/2023	1.4	Evaluate newly filed customer claims to determine substantive duplicates for omnibus future objections.
Pogorzelski, Jon	5/25/2023	1.1	Identify non-customer claims to determine substantive duplicates for omnibus future objections.
Schreiber, Sam	5/25/2023	0.8	Review claims data related to third party bankruptcy proceedings.
Vitols, Lauren	5/25/2023	2.9	Check supporting documents for Schedule F claims to verify claims basis do not include assertions beyond account balance.
Vitols, Lauren	5/25/2023	1.2	Verify proof of claim and support documentation to confirm basis of claims do not include assertions of fraud or incorrect loan amount.
Vitols, Lauren	5/25/2023	2.8	Verify basis of claims within proof of claim documents do not include assertions beyond account balance.
Vitols, Lauren	5/25/2023	0.7	Review claims and support documents to confirm basis of claims does not include assertions of fraud.
Vitols, Lauren	5/25/2023	1.2	Analyze supporting documentation for Schedule F claims to confirm claims basis do not include assertions of fraud.

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Westner, Jack	5/25/2023	2.2	Analyze claims to confirm that no claim is marked for objection both as being amended and a duplicate.
Westner, Jack	5/25/2023	1.4	Evaluate filed claims to determine if amendments or duplicates exist by analyzing claimant name and claim total.
Allison, Roger	5/26/2023	0.9	Analyze tax claim support re: identification of protective claims.
Allison, Roger	5/26/2023	2.7	Review fraud claim workbook re: customer assertions.
Allison, Roger	5/26/2023	2.3	Perform creditor and claim stats research re: inquiry from counsel.
Kinealy, Paul	5/26/2023	0.3	Research additional claims reporting inquiries and instruct claims team re: same.
Pogorzelski, Jon	5/26/2023	1.2	Verify non-customer claims to determine substantive duplicates for omnibus future objections.
Pogorzelski, Jon	5/26/2023	1.1	Evaluate newly filed customer claims related to account balances to identify key data related to future objections.
Pogorzelski, Jon	5/26/2023	0.7	Identify claims associated with customer accounts to triage for initial review of customer claim matching.
Pogorzelski, Jon	5/26/2023	1.3	Verify filed customer claims related to custody accounts to identify key data related to future objections.
Vitols, Lauren	5/26/2023	0.9	Analyze claim support documentation to verify claims basis do not include assertions beyond account balance.
Vitols, Lauren	5/26/2023	1.2	Check proof of claim documents to verify basis does not include assertions other than account balance.
Vitols, Lauren	5/26/2023	2.3	Perform analysis of claim documents to verify basis of claims do not include assertions beyond account balance.
Vitols, Lauren	5/26/2023	2.9	Confirm claimant basis logged against Stretto basis.
Vitols, Lauren	5/26/2023	1.3	Review proof of claim documents to verify basis of claims do not include assertions beyond account balance.
Allison, Roger	5/29/2023	1.5	Meeting with L. Vitols (A&M) re: claim triage progress and open items.
Allison, Roger	5/29/2023	1.7	Edit solicitation claim analysis re: internal review notes.
Allison, Roger	5/29/2023	2.4	Update solicitation claim analysis.
Allison, Roger	5/29/2023	2.9	Analyze updated customer claim reports re: high value claim review.
Allison, Roger	5/29/2023	1.2	Perform quality control procedures on solicitation analysis re: accuracy.
Kinealy, Paul	5/29/2023	0.4	Analyze updated claims register items and instruct team re: processing of same.
Vitols, Lauren	5/29/2023	1.9	Perform analysis of proof of claim documents to verify basis does not include assertions other than account balance.

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**CLAIMS ADMINISTRATION & OBJECTIONS**

<b>Professional</b>	<b>Date</b>	<b>Hours</b>	<b>Activity</b>
Vitols, Lauren	5/29/2023	1.3	Review claims and supporting documents to match claims to Schedule F records.
Vitols, Lauren	5/29/2023	1.5	Meeting with R. Allison (A&M) re: claim triage process and open items.
Vitols, Lauren	5/29/2023	2.1	Analyze proof of claim documents to verify basis of claims do not include assertions beyond account balance.
Vitols, Lauren	5/29/2023	1.8	Analyze proof of claim and support documents to match claims to Schedule F records in preparation for objection.
Allison, Roger	5/30/2023	2.3	Analyze amended claim workbook re: open questions from the review team.
Allison, Roger	5/30/2023	0.6	Draft schedule of follow up tasks re: the amended and duplicate claim workstream.
Allison, Roger	5/30/2023	2.7	Analyze duplicate claim workbook re: open questions from the review team.
Allison, Roger	5/30/2023	0.7	Analyze updated team claim matching file re: accuracy of approach.
Callan, Baylee	5/30/2023	0.8	Perform analysis of proof of claim for assertions beyond account balance to prepare for objections.
Callan, Baylee	5/30/2023	2.3	Analyze proof of claim for assertions beyond account balance in preparation for objections.
Callan, Baylee	5/30/2023	1.5	Check support documentations and proof of claim for assertions beyond account balance.
Callan, Baylee	5/30/2023	2.8	Verify claim basis for assertions beyond account balance to prepare for objections.
Callan, Baylee	5/30/2023	1.4	Review supporting documents of claims for assertions beyond account balance.
Callan, Baylee	5/30/2023	2.6	Analyze proof of claim and supporting documents for assertions beyond account balance to prepare for claims objections.
Pogorzelski, Jon	5/30/2023	1.1	Prepare analysis of updated claims register from stretto to reconcile differences with scheduled customer claims.
Pogorzelski, Jon	5/30/2023	1.3	Evaluate newly filed customer claims related to account balances to triage for future omnibus objections.
Pogorzelski, Jon	5/30/2023	1.8	Evaluate newly filed customer claims to identify key data related to future objections.
Vitols, Lauren	5/30/2023	2.0	Perform analysis of proof of claim for retail customer claims to verify Schedule F match.
Vitols, Lauren	5/30/2023	1.6	Check proof of claim and support documents for retail customer claims to verify Schedule F match.
Vitols, Lauren	5/30/2023	1.6	Analyze proof of claim and supporting documents to confirm Schedule F match.
Vitols, Lauren	5/30/2023	2.9	Check claims and supporting documents to confirm Schedule F match.
Allison, Roger	5/31/2023	2.4	Analyze claims not yet flagged for objection re: plan to resolve.



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**CLAIMS ADMINISTRATION & OBJECTIONS**

<b>Professional</b>	<b>Date</b>	<b>Hours</b>	<b>Activity</b>
Allison, Roger	5/31/2023	0.8	Analyze updated Stretto claims register re: new claims, amendments, and withdrawals.
Allison, Roger	5/31/2023	1.8	Edit claims reconciliation summary re: internal review comments.
Allison, Roger	5/31/2023	1.6	Draft updated claims reconciliation summary draft for review.
Allison, Roger	5/31/2023	0.6	Internal working session with R. Allison and J. Pogorzelski (All A&M) re: analysis of claim reconciliation workbooks for reconciling AP claims.
Allison, Roger	5/31/2023	2.1	Updated claims tracker re: claims tagged for future objections and notes.
Callan, Baylee	5/31/2023	2.1	Check proof of claim and supporting documents for assertions of wrongful loan liquidation to prepare for objections.
Callan, Baylee	5/31/2023	1.4	Review proof of claim and support documents for assertions beyond account balance.
Callan, Baylee	5/31/2023	2.7	Analyze proof of claim and supporting documents for assertions of fraud to prepare for objections.
Callan, Baylee	5/31/2023	2.8	Review proof of claim for assertions beyond account balance to prepare for objections.
Callan, Baylee	5/31/2023	0.4	Check proof of claim for assertions beyond account balance to prepare for objections.
Callan, Baylee	5/31/2023	1.3	Verify proof of claim and supporting documents for assertions of fraud to prepare for objections.
Kinealy, Paul	5/31/2023	0.6	Analyze updated claims reconciliation workbooks for processing accuracy.
Pogorzelski, Jon	5/31/2023	1.1	Identify Celsius customer account related claims to triage for initial review of customer claim matching.
Pogorzelski, Jon	5/31/2023	0.9	Process claims related to newly filed customer accounts to match with schedule records for superseded matches.
Pogorzelski, Jon	5/31/2023	0.6	Analyze updated claims register from stretto to identify key data related to future objections.
Pogorzelski, Jon	5/31/2023	0.9	Internal working session with R. Allison and J. Pogorzelski (All A&M) re: analysis of claim reconciliation workbooks for reconciling AP claims.
Vitols, Lauren	5/31/2023	2.3	Analyze supporting documents for retail customer claims to confirm Schedule F match.
Vitols, Lauren	5/31/2023	0.5	Perform analysis of proof of claim to verify claim match to Schedule F records.
Vitols, Lauren	5/31/2023	1.7	Review Stretto claim documentation against claimant documentation.
Vitols, Lauren	5/31/2023	0.9	Check proof of claim to verify claim match to Schedule F records.
Vitols, Lauren	5/31/2023	2.9	Review proof of claim and support documents for retail customer claims to verify Schedule F match.
Westner, Jack	5/31/2023	2.6	Create claim reconciliation workbooks for rejection damages claims to analyze makeup of claim assertion.



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<b>Professional</b>	<b>Date</b>	<b>Hours</b>	<b>Activity</b>
Westner, Jack	5/31/2023	2.2	Create claim analysis templates and populate with trade claim data to use for claim reconciliation analysis.
Westner, Jack	5/31/2023	2.1	Evaluate contract claims to determine how claim assertion total is allocated between unsecured and secured priority status.
<b>Subtotal</b>		<b>746.0</b>	

**CONTRACTS**

<b>Professional</b>	<b>Date</b>	<b>Hours</b>	<b>Activity</b>
Kinealy, Paul	5/1/2023	0.3	Analyze materials related to GK8 invoices.
Kinealy, Paul	5/1/2023	0.6	Analyze additional contracts for potential rejection and prepare related materials for K&E.
Lucas, Emmet	5/1/2023	0.4	Analyze GK8 license agreement to understand rejection possibilities of AUM fee.
Kinealy, Paul	5/4/2023	0.4	Research supplemental data regarding lease rejection claims.
Kinealy, Paul	5/4/2023	0.4	Call with L. Workman and B. Airey (Celsius) re: lease rejection claims.
Kinealy, Paul	5/4/2023	0.4	Research GK8 contract and invoice issues and follow up with K&E re: same.
Kinealy, Paul	5/5/2023	1.2	Analyze issues related to certain potential contract rejections and follow up with Celsius operations re: same.
Kinealy, Paul	5/9/2023	1.0	Analyze additional contracts for potential rejection.
Kinealy, Paul	5/10/2023	0.8	Analyze supplemental data re: lease rejection amounts and follow up with Celsius re: same.
Kinealy, Paul	5/12/2023	0.6	Finalize additional contract rejections and related data and prepare rejection exhibits for K&E.
Kinealy, Paul	5/12/2023	0.2	Advise UCC team re rationale for recent contract rejections and follow up re same.
Kinealy, Paul	5/15/2023	0.4	Analyze additional data provided by counsel to certain landlords regarding their rejection damages.
Lucas, Emmet	5/15/2023	0.2	Correspond with P. Kinealy (A&M) regarding updated status of lease rejection on GK8 contract.
Kinealy, Paul	5/17/2023	0.6	Research additional contract presented for potential rejection and prepare support materials for K&E.
Kinealy, Paul	5/18/2023	0.7	Research contract rejection and related hardware return issues and follow up with Celsius operations re: same.
Lucas, Emmet	5/18/2023	0.2	Correspond with P. Kinealy (A&M), L. Workman (CEL) regarding next steps in GK8 contract rejection process.
Kinealy, Paul	5/19/2023	0.2	Follow up with K&E team re: certain contract rejection issues and advise re: same.
Kinealy, Paul	5/22/2023	1.1	Research contracts request from K&E re: various agreements and supporting documentation.

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**CONTRACTS**

<b>Professional</b>	<b>Date</b>	<b>Hours</b>	<b>Activity</b>
Kinealy, Paul	5/22/2023	0.3	Analyze updated contract rejection support from K&E team and advise Celsius operations re: same.
Kinealy, Paul	5/23/2023	0.4	Research additional contracts requested by K&E and follow up with contracts team re: same.
Kinealy, Paul	5/25/2023	0.2	Revise master contract and lease rejection tracker and provide to Celsius team.
<b>Subtotal</b>		<b>10.6</b>	

**COURT HEARINGS**

<b>Professional</b>	<b>Date</b>	<b>Hours</b>	<b>Activity</b>
Campagna, Robert	5/16/2023	1.3	Review and comment on draft business update for court and associated presentation.
Schreiber, Sam	5/16/2023	0.3	Review draft script related to mining, operational and cash updates for hearing.
Schreiber, Sam	5/16/2023	0.9	Review opening statement slides for omnibus hearing.
Campagna, Robert	5/17/2023	0.7	Participate on zoom Court hearing.
Campagna, Robert	5/19/2023	0.3	Participate in on the record auction update.
<b>Subtotal</b>		<b>3.5</b>	

**DATA MANAGEMENT**

<b>Professional</b>	<b>Date</b>	<b>Hours</b>	<b>Activity</b>
San Luis, Ana	5/1/2023	1.7	Examine withdrawals subsequently made after internal account transfers into Withhold.
San Luis, Ana	5/1/2023	1.9	Analyze and investigate potential fraudulent activity associated with suspended user accounts, including promo/reward abuse.
Wang, Gege	5/1/2023	2.6	Calculation and preparation related to eligible withdrawal balances for the Custody Settlement opt-in users.
Wang, Gege	5/1/2023	2.9	Calculations and preparation of rounding fix related to the remaining 6% released custody assets for withdrawal.
Wang, Gege	5/1/2023	2.8	Ad hoc user transaction history reviews regarding user inquiries related to custody withdrawals.
San Luis, Ana	5/2/2023	1.9	Analyze and investigate rounded values for the incremental 6% of eligible Custody assets made available for withdrawal.
San Luis, Ana	5/2/2023	0.4	Further analyze and investigate transaction history for additional Custody withdrawal user inquiries and follow-ups for batch #32, including inquiries related to loan collateral.
San Luis, Ana	5/2/2023	0.4	Further analyze and investigate transaction history for additional Custody withdrawal user inquiries and follow-ups for batch #29, including inquiries related to loan liquidation.
San Luis, Ana	5/2/2023	1.3	Further examine preliminary eligible withdrawal schedule and eligible balances for users in the Withhold Ad-hoc Group.

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**DATA MANAGEMENT**

<b>Professional</b>	<b>Date</b>	<b>Hours</b>	<b>Activity</b>
Tilsner, Jeremy	5/2/2023	2.4	Assess BRIC backup bid for comparative cost and overlap with potential A&M activity pertaining to distribution mechanics.
Tilsner, Jeremy	5/2/2023	2.5	Develop high-level cost estimate for A&M distribution of liquid crypto to Celsius retail creditors.
Wang, Gege	5/2/2023	2.9	Preference analysis on the post-petition depositing users regarding identifying users that fall under the special committee caveat.
Wang, Gege	5/2/2023	2.7	QC 6% custody eligible assets for release rounding fix.
Wang, Gege	5/2/2023	2.9	Calculation and preparation related to eligible withdrawal balances for the 13 Withhold ad hoc users.
San Luis, Ana	5/3/2023	2.8	Examine and prepare eligible withdrawal balances for the Custody Settlement opt-in users.
San Luis, Ana	5/3/2023	1.7	Analyze and identify users from Custody Settlement opt-in with loan collateral returns to Custody.
San Luis, Ana	5/3/2023	0.8	Examine systematic rounding correction for the incremental 6% of eligible Custody assets made available for withdrawal.
San Luis, Ana	5/3/2023	1.2	Analyze and identify users from Custody Settlement opt-in with activity associated with Circle fraud.
Tilsner, Jeremy	5/3/2023	1.5	Review most recently updated version of Withhold eligibility analysis and expected withdrawal amounts.
Tilsner, Jeremy	5/3/2023	1.7	Review status of analysis and draft output for responding to most recent group of Celsius customer inquiries.
Tilsner, Jeremy	5/3/2023	1.6	Perform quality control checks on analysis of distribution volumes resulting from Custody settlement.
Wang, Gege	5/3/2023	2.8	Calculated remaining balances to be moved to Earn accounts for the 13 Withhold ad hoc group users.
Wang, Gege	5/3/2023	2.8	Calculate the overall withdrawal volume by user for the post-petition depositing users.
Wang, Gege	5/3/2023	2.6	Systematic rounding correction related to released remaining 6% custody assets for withdrawal.
San Luis, Ana	5/4/2023	1.1	Analyze and prepare the preliminary 36.25% of eligible custody balances to be distributed for the Custody Settlement users.
San Luis, Ana	5/4/2023	2.1	Analyze and investigate transaction history and custody withdrawal eligibilities for Custody withdrawal user inquiries batch #33, including tax inquiries and custody withdrawals.
Tilsner, Jeremy	5/4/2023	1.1	Devise updated mechanics / methodology for updating eligible customers and amounts when enable new withdrawals.
Tilsner, Jeremy	5/4/2023	1.5	Evaluate refinements to Withhold Ad-hoc group analysis for potential upcoming withdrawal release.
Tilsner, Jeremy	5/4/2023	1.4	Research loan and collateral status and related transactions in response to Celsius user inquiries provided by counsel.
Wang, Gege	5/4/2023	2.9	Identify Custody opt-in users that were impacted by the loan collateral mismatch issue to be excluded from distribution for further review.
Wang, Gege	5/4/2023	2.7	Analysis regarding identifying the 36.25% of eligible custody balances to be distributed for the Custody Settlement users.

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**DATA MANAGEMENT**

<b>Professional</b>	<b>Date</b>	<b>Hours</b>	<b>Activity</b>
Wang, Gege	5/4/2023	2.8	Data pulls of user transaction history by user by account type by coin per K&E requests.
San Luis, Ana	5/5/2023	2.7	Further analyze and investigate transaction history and custody withdrawal eligibilities for Custody withdrawal user inquiries and follow-ups for batch #33, including requests for detailed transaction history.
San Luis, Ana	5/5/2023	1.8	Examine and investigate Fireblocks transaction history related to specific workspaces per Celsius request.
Tilsner, Jeremy	5/5/2023	1.2	Review updated draft Custody Settlement analysis.
Wang, Gege	5/5/2023	2.4	Review and QC Celsius data team's working summary related to users/loans with the collateral mismatch issue.
Wang, Gege	5/5/2023	2.5	Data pull and summary relate to manual adjustments made for certain Circle transactions by Celsius Compliance team.
Wang, Gege	5/5/2023	2.7	Fireblocks transaction history pull related to specific Workspaces per Celsius request.
San Luis, Ana	5/8/2023	1.8	Examine and identify test account exclusions from the initial withdrawal schedule for post-petition deposits.
San Luis, Ana	5/8/2023	1.9	Examine and identify KERP exclusions from the initial withdrawal schedule for post-petition deposits.
San Luis, Ana	5/8/2023	1.4	Examine and summarize corrections applied by Celsius Compliance team related to Circle fraud.
San Luis, Ana	5/8/2023	2.7	Examine and QC eligible withdrawal balances by user by coin for the Custody Settlement cohort distribution.
Tilsner, Jeremy	5/8/2023	1.0	Review updated draft of analysis regarding misapplied loan collateral payments and their affect on Custody eligibility.
Tilsner, Jeremy	5/8/2023	1.4	Coordinate regarding potential SPARK distributions for settlement in light of unavailability resulting from failed air drop.
Tilsner, Jeremy	5/8/2023	1.3	Perform quality control checks on most recent draft analysis of post-petition deposit volumes and user counts.
Wang, Gege	5/8/2023	2.6	Identification of Celsius testing accounts to be excluded from the post-petition depositing user withdrawal distributions.
Wang, Gege	5/8/2023	2.9	Identification of Celsius KERP employees to be excluded from the post-petition depositing user withdrawal distributions.
Wang, Gege	5/8/2023	2.9	Create eligible withdrawal balance table with by user by coin eligible amounts for Engineering team to implement and release assets for the Custody Settlement cohort.
San Luis, Ana	5/9/2023	2.8	Analyze and investigate transaction history and custody withdrawal eligibilities for Custody withdrawal user inquiries batch #34, including Custody settlement inquiries.
San Luis, Ana	5/9/2023	1.9	Examine and summarize 90-day pre-petition withdrawal and deposit volumes by user for users with post-petition deposited funds.
Tilsner, Jeremy	5/9/2023	1.9	Perform final post-petition deposit analysis check in advance of opening withdrawals.
Tilsner, Jeremy	5/9/2023	2.3	Develop initial methodology for identifying post-petition deposit cohort members and deposit amounts for potential withdrawal.

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**DATA MANAGEMENT**

<b>Professional</b>	<b>Date</b>	<b>Hours</b>	<b>Activity</b>
Tilsner, Jeremy	5/9/2023	1.0	Coordinate with Celsius engineering to refine and test updated withdrawal cohort enablement process.
Wang, Gege	5/9/2023	2.6	Preference analysis related to 90-day pre-petition withdrawal and deposit volumes by user for users with post-petition deposited funds.
Wang, Gege	5/9/2023	2.8	Identify all relevant tractions in the transactional level database regarding manual adjustments made for certain Circle transactions by Celsius Compliance team.
Wang, Gege	5/9/2023	2.7	Estimated withdrawal fee incorporation for post-petition deposited assets eligible for withdrawal.
San Luis, Ana	5/10/2023	1.3	Analyze and investigate rounded values for the Custody withdrawal and settlement cohorts.
San Luis, Ana	5/10/2023	2.4	Analyze and investigate transaction history and custody withdrawal eligibilities for Custody withdrawal user inquiries batch #35, including locked accounts and CEL tokens.
Tilsner, Jeremy	5/10/2023	2.1	Correspond with A&M data team regarding status of withhold ad hoc settlement withdrawal setup.
Tilsner, Jeremy	5/10/2023	0.8	Update post-petition deposit analysis to include additional feedback from legal counsel regarding certain holdbacks.
Tilsner, Jeremy	5/10/2023	2.1	Devise preliminary plan for structure of post-emergence distribution mechanism, including required data sources and storage strategy.
Wang, Gege	5/10/2023	2.9	Create eligible withdrawal balance table with by user by coin eligible amounts for Engineering team to implement and release assets for the withhold ad hoc group cohort.
Wang, Gege	5/10/2023	2.7	Further analysis and QC related to rounding issue fixing to 18 decimal points.
Wang, Gege	5/10/2023	2.8	QC transaction activity analysis produced in response to Custody customer inquiries.
San Luis, Ana	5/11/2023	1.2	Examine and QC preliminary claim class analysis regarding customer/user account classifications.
San Luis, Ana	5/11/2023	2.7	Analyze and investigate transaction history and custody withdrawal eligibilities for Custody withdrawal user inquiries batch #36, including withdrawal limits.
San Luis, Ana	5/11/2023	1.4	Further analyze and investigate transaction history and custody withdrawal eligibilities for Custody withdrawal user inquiries and follow-ups for batch #35.
Tilsner, Jeremy	5/11/2023	1.9	Extract and format updated coin prices in preparation for opening of withdrawals for post-petition deposit cohort.
Tilsner, Jeremy	5/11/2023	2.7	Analyze transactional history and account status for Celsius user in response to inquiry forwarded by legal counsel.
Tilsner, Jeremy	5/11/2023	2.6	Perform research to understand the method by which Celsius priced coins in response to Withhold Ad Hoc group inquiries.
Wang, Gege	5/11/2023	2.4	Preliminary claim class analysis regarding customer/user account classifications.
Wang, Gege	5/11/2023	2.3	Data pull regarding identifying users/accounts for which Celsius has granted referee or referrer awards.
Wang, Gege	5/11/2023	2.9	Data pull regarding identifying users/accounts for which Celsius has initiated manual withdrawals for.

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**DATA MANAGEMENT**

<b>Professional</b>	<b>Date</b>	<b>Hours</b>	<b>Activity</b>
San Luis, Ana	5/12/2023	1.7	Further analyze and investigate transaction history and custody withdrawal eligibilities for Custody withdrawal user inquiries and follow-ups for batch #36.
San Luis, Ana	5/12/2023	1.4	Examine and summarize users/accounts which have received promo code rewards from Celsius.
San Luis, Ana	5/12/2023	1.3	Examine updates made to eligible withdrawal schedule and eligible balances for users in the Withhold Ad-hoc Group.
Tilsner, Jeremy	5/12/2023	2.8	Investigate technical issue related to failed large ETH withdrawal for Celsius user eligible to withdraw based on custody settlement.
Tilsner, Jeremy	5/12/2023	1.8	Perform research in response with Withhold Ad Hoc group user inquiries, as directed by counsel.
Wang, Gege	5/12/2023	2.7	Data pull regarding identifying users/accounts for which Celsius has granted promo code rewards.
Wang, Gege	5/12/2023	2.8	Transactional level data pull from Fireblocks databases per Celsius request.
Wang, Gege	5/12/2023	2.4	Preparation and QC of eligible withdrawal balance table with by user by coin eligible amounts for Engineering team to implement and release assets for the Custody Settlement cohort.
San Luis, Ana	5/13/2023	0.6	Further analyze and investigate Custody withdrawal user inquiries and follow-ups for batch #34.
San Luis, Ana	5/13/2023	1.4	Examine preliminary eligible withdrawal schedule and eligible balances for the return of post-petition deposits.
San Luis, Ana	5/15/2023	1.4	Examine and summarize activity related to users requiring Committee caveat approval for the post-petition deposits cohort.
San Luis, Ana	5/15/2023	2.9	Analyze and investigate transaction history and custody withdrawal eligibilities for Custody withdrawal user inquiries batch #37, including custody settlement withdrawal issues.
San Luis, Ana	5/15/2023	1.8	Further analyze and investigate potential fraudulent activity associated with suspended user accounts, including promo/reward abuse and subsequent manual withdrawals.
San Luis, Ana	5/15/2023	1.7	Analyze and prepare additional updates to the withdrawal schedule and eligible balances for the return of post-petition deposits.
San Luis, Ana	5/15/2023	1.1	Examine and summarize activity related to additional account identified for Withhold Ad-Hoc Group user.
Tilsner, Jeremy	5/15/2023	0.7	Review updated analysis of post-petition deposits, including list of eligible Celsius customers and potential withdrawal amounts.
Tilsner, Jeremy	5/15/2023	1.7	Review final post-petition deposits schedule prior to handover and court filing.
Tilsner, Jeremy	5/15/2023	1.4	Extract and aggregate transactional detail for users who inquired with counsel regarding withdrawal eligibility.
Wang, Gege	5/15/2023	2.6	Research eligibility, transactional activity, and eligible balances regarding withdrawal related customer inquires.
Wang, Gege	5/15/2023	2.5	Ad hoc user transaction history pull and eligibility evaluation regarding user inquires related to custody withdrawals.
Wang, Gege	5/15/2023	2.7	Data pull regarding identifying users/accounts for which Celsius has suspended, rewarded and initiated manual withdrawals.

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<b>Professional</b>	<b>Date</b>	<b>Hours</b>	<b>Activity</b>
San Luis, Ana	5/16/2023	1.7	Examine and identify additional users requiring a KYC reset by the Celsius Compliance team for the Custody Settlement cohort.
San Luis, Ana	5/16/2023	1.4	Further analyze and investigate Custody withdrawal user inquiries and follow-ups for batch #37.
San Luis, Ana	5/16/2023	2.8	Analyze and investigate transaction history and custody withdrawal eligibilities for Custody withdrawal user inquiries batch #39, including withdrawal issues and e-mail address change requests.
San Luis, Ana	5/16/2023	2.9	Analyze and investigate transaction history and custody withdrawal eligibilities for Custody withdrawal user inquiries batch #38, including promo code abuse, loan collateral inquiries, and 2FA issues.
San Luis, Ana	5/16/2023	1.1	Further analyze and investigate Custody withdrawal user inquiries and follow-ups for batch #38.
San Luis, Ana	5/16/2023	1.6	Examine and QC further updated eligible withdrawal schedule and eligible balances for users in the Withhold Ad-hoc Group.
Tilsner, Jeremy	5/16/2023	1.9	Perform quality review of analyses related to Withhold user eligibility, withdrawal amounts, and exclusions.
Tilsner, Jeremy	5/16/2023	1.2	Research user accounts that appear to be employees included among list of eligible users for post-petition withdrawals.
Tilsner, Jeremy	5/16/2023	1.3	Perform analysis in response to user inquiries forwarded by counsel and regarding withdrawal eligibility and technical issues.
Wang, Gege	5/16/2023	2.7	Preliminary review and data summarization related to Custody customer inquiries provided by K&E.
Wang, Gege	5/16/2023	2.9	Identifying additional users need to be re-KYC'd in the Custody Settlement cohort for compliance team to implement.
Wang, Gege	5/16/2023	2.9	Preparation and QC of eligible withdrawal balance table with by user by coin eligible amounts for Engineering team to implement and release assets for the withhold ad hoc group cohort.
San Luis, Ana	5/17/2023	2.7	Analyze and investigate transaction history and custody withdrawal eligibilities for Custody withdrawal user inquiries batch #40, including withdrawal issues and loan collateral inquiries.
San Luis, Ana	5/17/2023	1.4	Analyze and examine preliminary summary of custody withdrawal transactions by day by coin through the end of April.
San Luis, Ana	5/17/2023	0.9	Further analyze and investigate Custody withdrawal user inquiries and follow-ups for batch #39.
Tilsner, Jeremy	5/17/2023	2.0	Finalize and QC results of analyses related to Celsius user inquiries prior to delivery to counsel.
Tilsner, Jeremy	5/17/2023	2.9	Assess final list of Withhold users eligible for withdrawal, including eligible amounts and additional accounts provided by K&E.
Wang, Gege	5/17/2023	2.9	Data pull and summary preparation of by day by coin live withdrawal statistics.
Wang, Gege	5/17/2023	2.6	Preparation of SQL scripts that automate eligible balances calculations for various withdrawal cohorts.
Wang, Gege	5/17/2023	2.8	Ad hoc user transaction history review and eligibility evaluation regarding user inquires related to custody withdrawals.
San Luis, Ana	5/18/2023	1.8	Examine and identify additional users requiring a KYC reset by the Celsius Compliance team for the post-petition deposits cohort.



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<b>Professional</b>	<b>Date</b>	<b>Hours</b>	<b>Activity</b>
San Luis, Ana	5/18/2023	2.7	Analyze and investigate transaction history and custody withdrawal eligibilities for Custody withdrawal user inquiries batch #41, including Custody settlement withdrawal issues.
San Luis, Ana	5/18/2023	1.9	Examine and prepare 90-day pre-petition transaction history related to user requiring Committee caveat approval for the post-petition deposits cohort.
San Luis, Ana	5/18/2023	0.7	Further analyze and investigate Custody withdrawal user inquiries and follow-ups for batch #40.
Tilsner, Jeremy	5/18/2023	2.0	Research and summarize transactional history for individual account holder in post-petition deposit group per UCC request.
Tilsner, Jeremy	5/18/2023	2.0	Review most recent iteration of post-petition withdrawal analysis and eligibility list.
Wang, Gege	5/18/2023	2.7	Calculations related to live withdrawal volume by day by coin.
Wang, Gege	5/18/2023	2.6	Identifying additional users need to be re-KYC'd in the post-petition deposit cohort for compliance team to implement.
Wang, Gege	5/18/2023	2.9	Calculate balances to be removed for identified fraudulent accounts by Celsius compliance team.
San Luis, Ana	5/19/2023	0.7	Examine summary of updates made to user PII by Celsius.
San Luis, Ana	5/19/2023	1.2	Examine and QC further updated eligible withdrawal schedule and eligible balances for users in the post-petition deposits cohort.
Tilsner, Jeremy	5/19/2023	1.9	Call with A. Alisie (CEL) regarding analysis of potentially fraudulent accounts for claims objections.
Tilsner, Jeremy	5/19/2023	1.8	Refine analysis of potentially fraudulent accounts to include updated categories and likely adjustment amounts.
Tilsner, Jeremy	5/19/2023	2.7	Perform accuracy checks on ad hoc analysis of several Custody users in response to inquiries to outside counsel.
Wang, Gege	5/19/2023	2.7	Preparation of SQL scripts that automate eligible balances calculations by account type and by coin for various withdrawal cohorts.
Wang, Gege	5/19/2023	2.9	Preparation of withdrawal schedule for post-petition depositing users.
Wang, Gege	5/19/2023	2.8	Preparation of standardized data tables with eligible withdrawal amounts by user by account by coin in Celsius data repository for Engineering team's access and asset release.
San Luis, Ana	5/22/2023	2.8	Analyze and investigate transaction history and custody withdrawal eligibilities for Custody withdrawal user inquiries batch #42, including withdrawal issues and loan collateral inquiries.
San Luis, Ana	5/22/2023	0.8	Further analyze and investigate Custody withdrawal user inquiries and follow-ups for batch #41.
San Luis, Ana	5/22/2023	1.6	Examine and summarize Celsius retail users by account status, including active accounts, suspended/frozen accounts, and manually closed accounts.
Tilsner, Jeremy	5/22/2023	1.0	Review updated analysis and outputs for potentially fraudulent accounts after inclusion of most recent comments from CEL team.



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Tilsner, Jeremy	5/22/2023	1.2	Perform research to determine status of accounts for users that reached out to K&E regarding their withdrawal eligibility in the Custody Settlement.
Tilsner, Jeremy	5/22/2023	2.2	Analyze estimated volume, number of withdrawals, and user count resulting from post petition deposit settlement.
Wang, Gege	5/22/2023	2.9	Creation of standardized data tables with eligible withdrawal amounts by user by account by coin in Celsius data repository for documentation.
Wang, Gege	5/22/2023	2.6	Prepare summary of overall Celsius retail users by account status, i.e., active accounts, suspended/frozen accounts, manually closed accounts, etc.
Wang, Gege	5/22/2023	2.8	Calculating preference period amounts deposited, withdrew, transferred internally for users with post-petition deposited assets.
San Luis, Ana	5/23/2023	2.9	Analyze and investigate transaction history and custody withdrawal eligibilities for Custody withdrawal user inquiries batch #43, including withdrawal issues, daily limits, and address change requests.
San Luis, Ana	5/23/2023	1.4	Further analyze and investigate Custody withdrawal user inquiries and follow-ups for batch #42, including loan collateral inquiries.
Tilsner, Jeremy	5/23/2023	1.2	Review updated version of loan collateral misapplication analysis and determine potential impact of Custody account holder balances.
Tilsner, Jeremy	5/23/2023	1.3	Research issues experience by several CEL account holders in attempting to withdraw funds and collate results for K&E.
Tilsner, Jeremy	5/23/2023	0.9	Perform QC checks on analysis resulting from latest batch of user inquiries provided by counsel.
Wang, Gege	5/23/2023	2.4	Analysis with key words identification in notes from compliance team for individual users re categorizing reasons of user suspensions.
Wang, Gege	5/23/2023	2.8	Execute data extraction and aggregation for ad hoc group of customers per Celsius request.
San Luis, Ana	5/24/2023	1.8	Examine and identify additional KERP exclusions from the initial withdrawal schedule for post-petition deposits.
San Luis, Ana	5/24/2023	1.3	Examine remediation change logs related to user PII updates by Celsius.
San Luis, Ana	5/24/2023	1.7	Further analyze and investigate Custody withdrawal user inquiries and follow-ups for batch #43, including withdrawal daily limit inquiries.
Tilsner, Jeremy	5/24/2023	2.2	Check accuracy of most recent eligibility list for withdrawal of Post-petition deposits in preparation for upcoming go-live.
Tilsner, Jeremy	5/24/2023	2.0	Investigate KERP eligibility and its impact on post-petition withdrawal deposits.
Tilsner, Jeremy	5/24/2023	1.9	Perform research to determine if any employees on the KERP list deposited coins to for KERP eligibility.
Wang, Gege	5/24/2023	2.6	Eligible balance calculations for additional users that opted into the custody settlement as identified by Stretto.
San Luis, Ana	5/25/2023	1.9	Analyze and summarize suspended accounts with only rewarded coin amounts and interest remaining in account balances in relation to fraudulent account clean-up exercise.
San Luis, Ana	5/25/2023	1.8	Analyze and categorize user suspension reasons from Celsius compliance team documentation.

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San Luis, Ana	5/25/2023	1.7	Further analyze and investigate potential fraudulent activity associated with suspended user accounts.
San Luis, Ana	5/25/2023	2.4	Examine and QC eligible withdrawal amounts for the distribution of assets for the post-petition depositing users cohort.
Tilsner, Jeremy	5/25/2023	2.2	Review and refine fraudulent accounts analysis.
Tilsner, Jeremy	5/25/2023	1.2	Create fraudulent accounts output matrix in preparation for update with CEL compliance team.
Tilsner, Jeremy	5/25/2023	2.4	Assess new data sources among Celsius databases to identify user profile information, including name, email address, and ID.
Tilsner, Jeremy	5/25/2023	0.6	Analyze historical transactional and balance data by coin for most recent batch of K&E customer inquiries.
Wang, Gege	5/25/2023	2.9	Create eligible withdrawal balance table with by user by coin eligible amounts for Engineering team to implement and release assets for the post-petition depositing users cohort.
Wang, Gege	5/25/2023	2.7	Calculations and summary of suspended accounts with only rewarded coin amounts and interests remaining in account balances regarding fraudulent account clean-up exercise.
San Luis, Ana	5/26/2023	1.8	Further examine and investigate Fireblocks transaction history related to specific workspaces.
San Luis, Ana	5/26/2023	1.7	Further analyze and summarize suspended accounts with only rewarded coin amounts and interest remaining in account balances in relation to fraudulent account clean-up exercise.
San Luis, Ana	5/26/2023	2.2	Examine and prepare account status and total asset value summaries for suspended accounts in relation to fraudulent accounts analysis.
San Luis, Ana	5/26/2023	1.3	Further analyze and investigate Custody withdrawal user inquiries and follow-ups for batch #41, including additional withdrawal issues.
Tilsner, Jeremy	5/26/2023	1.2	Update fraudulent accounts analysis to include several key items related to accounts status and promotional activity.
Tilsner, Jeremy	5/26/2023	2.7	Perform research on several Celsius users regarding the eligibility to withdraw coins according to the Custody settlement.
Wang, Gege	5/26/2023	2.8	Pull Fireblocks transactions with originating and destination addresses in specific Workspaces per Celsius request.
Wang, Gege	5/26/2023	2.6	Calculations and summary of balances to remove for suspended accounts related to reward abuse regarding fraudulent account clean-up exercise.
San Luis, Ana	5/29/2023	1.7	Examine and summarize eligible coins distributed through Custody withdrawals and total remaining amounts post-withdrawal.
San Luis, Ana	5/29/2023	1.4	Examine and QC updated analysis of potentially fraudulent accounts for potential claims objections.
San Luis, Ana	5/29/2023	1.1	Examine remediation change logs related to updated user PII data produced by Celsius data team and cross-reference previous version regarding tracking updates made.
Tilsner, Jeremy	5/29/2023	0.4	Review KERP list and perform transactional analysis to determine potential effect on post-petition withdrawals eligibility and amount.

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**DATA MANAGEMENT**

<b>Professional</b>	<b>Date</b>	<b>Hours</b>	<b>Activity</b>
Tilsner, Jeremy	5/29/2023	0.9	Review final schedule of post-petition withdrawal eligible customers and available amounts in preparation for opening of withdrawals.
Tilsner, Jeremy	5/29/2023	2.1	Refine PII update analysis to enable accurate KYC of customers withdrawing coin pursuant to settlement agreements.
Wang, Gege	5/29/2023	2.7	Perform updated analysis of potentially fraudulent accounts for potential claims objections.
Wang, Gege	5/29/2023	2.4	Review updated user PII data produced by Celsius data team and cross-reference previous version regarding tracking updates made.
Wang, Gege	5/29/2023	2.8	Prepare summary statistics on eligible coins distributed through Custody withdrawals and total remaining amounts post-withdrawal.
San Luis, Ana	5/30/2023	2.8	Analyze and investigate transaction history and custody withdrawal eligibilities for Custody withdrawal user inquiries batch #44, including custody settlement opt-in account cross-reference.
San Luis, Ana	5/30/2023	1.9	Analyze and investigate multiple account associated with identified users.
San Luis, Ana	5/30/2023	1.8	Examine updated user PII data produced by Celsius data team and cross-reference previous version regarding tracking updates made.
Tilsner, Jeremy	5/30/2023	0.5	Extract and summarize transaction history in response to Celsius Custody user inquiry about Custody Settlement eligibility per K&E.
Tilsner, Jeremy	5/30/2023	2.3	Investigate user email addresses and other contact details in response to customer inquiry forwarded by counsel.
Tilsner, Jeremy	5/30/2023	2.4	Review refined fraudulent accounts analysis and associated deliverables in advance of upcoming meeting with CEL compliance.
Wang, Gege	5/30/2023	2.7	Preparation and QC of eligible withdrawal balance table with by user by coin eligible amounts for Engineering team to implement and release assets for the post-petition depositing users cohort.
Gacek, Chris	5/31/2023	1.1	Onboard to Celsius ecosystem and get familiar with Celsius business models and data organization.
Gacek, Chris	5/31/2023	2.4	Pull full transaction history for specific user per K&E request.
San Luis, Ana	5/31/2023	1.1	Examine further updates to analysis summary of loan collateral returns across Earn and Custody accounts.
San Luis, Ana	5/31/2023	1.1	Further analyze and investigate Custody withdrawal user inquiries and follow-ups for batch #44.
San Luis, Ana	5/31/2023	1.7	Examine and prepare customer classification by account type and relevant balances potentially eligible for future withdrawals.
San Luis, Ana	5/31/2023	2.9	Analyze and investigate transaction history and custody withdrawal eligibilities for Custody withdrawal user inquiries batch #45, including withdrawal issues and KYC inquiries.
Tilsner, Jeremy	5/31/2023	2.4	Research withdrawal eligibility logic for Celsius customer that claims she should be eligible to withdraw but cannot in the app.
Tilsner, Jeremy	5/31/2023	1.3	Review most recent PII analysis for upcoming KYC and compliance activities in relation to customer withdrawals.
Wang, Gege	5/31/2023	1.5	Review preliminary summary of user counts and collateral amounts affected by collateral returned to incorrect accounts.

*Exhibit D*

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Professional	Date	Hours	Activity
Wang, Gege	5/31/2023	2.4	Customer classification re identifying customers by account type and relevant balances potentially eligible for future withdrawals.
<b>Subtotal</b>		<b>399.0</b>	

**DUE DILIGENCE**

Professional	Date	Hours	Activity
Colangelo, Samuel	5/5/2023	1.3	Review latest diligence request lists from UCC and Series B equity holders and assemble tracker.
Colangelo, Samuel	5/8/2023	0.7	Review latest UCC and Series B equity holder diligence requests and respond accordingly including with relevant support files.
Kinealy, Paul	5/15/2023	0.6	Research creditor inquiry from K&E and advise K&E re same.
Colangelo, Samuel	5/19/2023	0.9	Review latest UCC and Series B diligence requests and assemble responsive document tracker.
Colangelo, Samuel	5/22/2023	0.7	Review historical spend files and correspond with A&M team regarding responsiveness to diligence requests.
Ciriello, Andrew	5/23/2023	0.3	Call with S. Colangelo (A&M) to discuss UCC questions on 5/5 coin report.
Ciriello, Andrew	5/23/2023	0.4	Research staking activity in May coin reports to respond to UCC diligence requests.
Ciriello, Andrew	5/23/2023	0.2	Calls with T. Biggs (M3) regarding Stakehound ETH.
Colangelo, Samuel	5/23/2023	0.3	Call with A. Ciriello (A&M) to discuss UCC questions on 5/5 coin report.
Kinealy, Paul	5/24/2023	0.4	Research creditor inquiry from K&E and advise K&E re same.
Colangelo, Samuel	5/26/2023	0.6	Edit spend summary file and assemble question list for Celsius treasury team per internal request.
<b>Subtotal</b>		<b>6.4</b>	

**FEE APP**

Professional	Date	Hours	Activity
Calvert, Sam	5/2/2023	1.7	Review of and revisions to draft March fee statement draft.
Calvert, Sam	5/2/2023	2.7	Review of entries included in March fee application to ensure A&M fee app conforms to local rules.
Rivera-Rozo, Camila	5/3/2023	1.3	Collected time detail and began scrubbing entries.
Rivera-Rozo, Camila	5/4/2023	2.7	Prepared draft for Fee App # 9 (April 2023).
Campagna, Robert	5/5/2023	0.4	Review / edits to April fee statement.

*Exhibit D*

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**FEE APP**

<b>Professional</b>	<b>Date</b>	<b>Hours</b>	<b>Activity</b>
Rivera-Rozo, Camila	5/5/2023	2.3	Finalized Fee App Fee App # 9 (April 2023).
Calvert, Sam	5/11/2023	1.1	Adjusting fee application for comments from K&E team.
<b>Subtotal</b>		<b>12.2</b>	

**LITIGATION**

<b>Professional</b>	<b>Date</b>	<b>Hours</b>	<b>Activity</b>
Calvert, Sam	5/3/2023	0.8	Drafting explanation and document production commentary for K&E litigation team as well as request list for upcoming litigation with preferred equity claimants.
Calvert, Sam	5/3/2023	1.4	Call with K&E litigation team and A. Ciriello (A&M) re: intercompany overview and next steps on upcoming intercompany litigation.
Ciriello, Andrew	5/3/2023	1.4	Call with K&E litigation team and S. Calvert (A&M) re: intercompany overview and next steps on upcoming intercompany litigation.
Calvert, Sam	5/4/2023	1.0	Call with K&E litigation team and A. Ciriello (A&M) re: additional intercompany questions from K&E to prepare for upcoming IC litigation.
Ciriello, Andrew	5/4/2023	1.0	Call with K&E litigation team and S. Calvert (A&M) re: additional intercompany questions from K&E to prepare for upcoming IC litigation.
Calvert, Sam	5/8/2023	0.7	Preliminary review of requests from pref eq and committee advisors around IC relationships and accounting.
Calvert, Sam	5/8/2023	0.2	Call with A. Ciriello (A&M) re: recap of earlier call re: UCC diligence tracker and next steps in generating responses.
Calvert, Sam	5/8/2023	1.0	Call with K&E litigation team, L. Workman (CEL), S. Schreiber and S. Colangelo (both A&M) re: series B and UCC diligence tracker and next steps in generating responses.
Ciriello, Andrew	5/8/2023	0.2	Call with S. Calvert (A&M) re: recap of earlier call re: UCC diligence tracker and next steps in generating responses.
Ciriello, Andrew	5/8/2023	0.2	Call with G. Hensley (K&E) regarding intercompany claims and subcon litigation discovery requests.
Ciriello, Andrew	5/8/2023	1.1	Refine suggested responses to discovery requests, ROGs and RFPs from preferred equity advisors related to intercompany analysis.
Colangelo, Samuel	5/8/2023	1.0	Call with K&E litigation team, L. Workman (CEL), S. Schreiber and S. Calvert (both A&M) re: series B and UCC diligence tracker and next steps in generating responses.
Schreiber, Sam	5/8/2023	1.0	Call with K&E litigation team, L. Workman (CEL), S. Calvert and S. Colangelo (both A&M) re: series B and UCC diligence tracker and next steps in generating responses.
Calvert, Sam	5/9/2023	0.7	Call with K&E, L. Koren and A. Seetharaman (both CEL), R. Campagna, S. Schreiber, A. Ciriello and S. Colangelo (all A&M) re: intercompany litigation and next steps.
Campagna, Robert	5/9/2023	1.6	Litigation response related to UCC / Pref EQ discovery requests.

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**LITIGATION**

<b>Professional</b>	<b>Date</b>	<b>Hours</b>	<b>Activity</b>
Campagna, Robert	5/9/2023	0.7	Call with K&E, L. Koren and A. Seetharaman (both CEL), S. Calvert, S. Schreiber, A. Ciriello and S. Colangelo (all A&M) re: intercompany litigation and next steps.
Ciriello, Andrew	5/9/2023	0.7	Call with K&E, L. Koren and A. Seetharaman (both CEL), R. Campagna, S. Schreiber, S. Calvert and S. Colangelo (all A&M) re: intercompany litigation and next steps.
Ciriello, Andrew	5/9/2023	2.2	Edit draft responses to discovery requests from UCC and preferred equity advisors related to intercompany analysis.
Ciriello, Andrew	5/9/2023	1.3	Continue to draft suggested responses to discovery requests, ROGs and RFPs from preferred equity advisors related to intercompany analysis.
Ciriello, Andrew	5/9/2023	0.3	Participate in call with E. Lucas (A&M) to discuss cash activity in response to preferred equity inquiries.
Colangelo, Samuel	5/9/2023	0.7	Call with K&E, L. Koren and A. Seetharaman (both CEL), R. Campagna, S. Schreiber, S. Calvert and A. Ciriello (all A&M) re: intercompany litigation and next steps.
Lucas, Emmet	5/9/2023	0.3	Participate in call with A. Ciriello (A&M) to discuss cash activity in response to preferred equity inquiries.
Schreiber, Sam	5/9/2023	0.7	Call with K&E, L. Koren and A. Seetharaman (both CEL), R. Campagna, S. Calvert, A. Ciriello and S. Colangelo (all A&M) re: intercompany litigation and next steps.
Schreiber, Sam	5/9/2023	1.2	Review and draft initial comments to RFPs and related discovery requests from the Series B Preferred Equity holders related to intercompany balances.
Schreiber, Sam	5/9/2023	1.7	Review updated draft of initial responses to Series B Pref RFPs and requests for admission.
Schreiber, Sam	5/9/2023	0.8	Review and draft initial comments to RFPs and related discovery requests from the UCC related to the Series B Preferred Equity process.
Brantley, Chase	5/10/2023	0.8	Call with R. Campagna, S. Schreiber, A. Ciriello, S. Calvert and S. Colangelo (all A&M) re: intercompany responses to pref eq and UCC.
Calvert, Sam	5/10/2023	0.3	Follow up call with A. Ciriello (A&M) re: intercompany responses to pref eq and UCC and additional analyses to perform.
Calvert, Sam	5/10/2023	0.8	Call with R. Campagna, S. Schreiber, A. Ciriello, C. Brantley and S. Colangelo (all A&M) re: intercompany responses to pref eq and UCC.
Calvert, Sam	5/10/2023	0.6	Review of responses to pref eq and UCC interco questions in excel format.
Calvert, Sam	5/10/2023	1.9	Cross checking figures and adding additional support to responses to pref eq and UCC.
Calvert, Sam	5/10/2023	0.9	Review of revised responses to pref eq and UCC interco questions.
Campagna, Robert	5/10/2023	0.8	Call with S. Calvert, S. Schreiber, A. Ciriello, C. Brantley and S. Colangelo (all A&M) re: intercompany responses to pref eq and UCC.
Campagna, Robert	5/10/2023	2.1	Ongoing review / response to UCC and Pref EQ request for affirmation and interrogatories.
Ciriello, Andrew	5/10/2023	0.4	Correspond with Celsius, K&E and A&M teams regarding draft responses to UCC and preferred equity discovery requests.

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<b>Professional</b>	<b>Date</b>	<b>Hours</b>	<b>Activity</b>
Ciriello, Andrew	5/10/2023	1.4	Revise draft responses to discovery requests from UCC and preferred equity advisors related to intercompany analysis.
Ciriello, Andrew	5/10/2023	0.3	Follow up call with S. Calvert (A&M) re: intercompany responses to pref eq and UCC and additional analyses to perform.
Ciriello, Andrew	5/10/2023	0.5	Call with K&E, Celsius, S. Colangelo (A&M) to discuss status of preferred equity and UCC intercompany requests.
Ciriello, Andrew	5/10/2023	0.8	Call with R. Campagna, S. Schreiber, S. Calvert, C. Brantley and S. Colangelo (all A&M) re: intercompany responses to pref eq and UCC.
Colangelo, Samuel	5/10/2023	0.5	Call with K&E, Celsius, A. Ciriello (A&M) to discuss status of preferred equity and UCC intercompany requests.
Colangelo, Samuel	5/10/2023	0.8	Call with R. Campagna, S. Schreiber, S. Calvert, A. Ciriello and C. Brantley (all A&M) re: intercompany responses to pref eq and UCC.
Schreiber, Sam	5/10/2023	2.0	Prepare draft responses to Series B Pref and UCC RPFs and requests for admission related to intercompany balances.
Schreiber, Sam	5/10/2023	0.8	Call with R. Campagna, S. Calvert, A. Ciriello, C. Brantley and S. Colangelo (all A&M) re: intercompany responses to pref eq and UCC.
Calvert, Sam	5/11/2023	0.5	Call with Celsius, K&E and R. Campagna, A. Ciriello, S. Colangelo (A&M) to discuss proposed responses to intercompany discovery requests.
Calvert, Sam	5/11/2023	0.7	Review of formal K&E responses to UCC and pref eq questions.
Campagna, Robert	5/11/2023	0.5	Call with Celsius, K&E and A. Ciriello, S. Calvert, S. Colangelo (A&M) to discuss proposed responses to intercompany discovery requests.
Campagna, Robert	5/11/2023	0.2	Call with A. Ciriello (A&M) to discuss proposed responses to intercompany discovery requests.
Ciriello, Andrew	5/11/2023	0.5	Call with Celsius, K&E and R. Campagna, S. Colangelo, S. Calvert (A&M) to discuss proposed responses to intercompany discovery requests.
Ciriello, Andrew	5/11/2023	1.2	Review prior valuation analyses prepared as of July and December 2021.
Ciriello, Andrew	5/11/2023	0.1	Call with L. Workman (CEL) to discuss proposed responses to intercompany discovery requests.
Ciriello, Andrew	5/11/2023	1.4	Review draft responses to intercompany discovery RFAs and Interrogatories.
Ciriello, Andrew	5/11/2023	0.2	Call with R. Campagna (A&M) to discuss proposed responses to intercompany discovery requests.
Colangelo, Samuel	5/11/2023	0.5	Call with Celsius, K&E and R. Campagna, A. Ciriello, S. Calvert (all A&M) to discuss proposed responses to intercompany discovery requests.
Calvert, Sam	5/12/2023	0.5	Call with K&E team, Celsius team, R. Campagna and A. Ciriello (A&M) re: responses to pref eq and UCC.
Campagna, Robert	5/12/2023	0.4	Calls with A. Ciriello (A&M) to discuss intercompany litigation discovery requests.
Campagna, Robert	5/12/2023	0.5	Call with K&E team, Celsius team, S. Calvert and A. Ciriello (A&M) re: responses to pref eq and UCC.



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**LITIGATION**

<b>Professional</b>	<b>Date</b>	<b>Hours</b>	<b>Activity</b>
Ciriello, Andrew	5/12/2023	0.2	Call with J. Lambros (CEL), J. D'Antonio, S. Briefel (K&E) to discuss responses to intercompany discovery requests.
Ciriello, Andrew	5/12/2023	0.5	Call with K&E team, Celsius team, R. Campagna and S. Calvert (A&M) re: responses to pref eq and UCC.
Ciriello, Andrew	5/12/2023	0.7	Review revised responses to UCC and preferred equity RFAs and interrogatories related to intercompany litigation.
Ciriello, Andrew	5/12/2023	0.4	Calls with R. Campagna (A&M) to discuss intercompany litigation discovery requests.
Campagna, Robert	5/15/2023	0.6	Address email from Pref EQ advisors and research stETH movements.
Campagna, Robert	5/15/2023	1.3	Review final interrogatories and discovery responses provided to Pref EQ.
Ciriello, Andrew	5/17/2023	0.5	Call with K&E, Celsius, S. Colangelo (A&M) to discuss status of responses to preferred equity and UCC intercompany requests.
Colangelo, Samuel	5/17/2023	0.5	Call with K&E, Celsius, A. Ciriello (A&M) to discuss status of responses to preferred equity and UCC intercompany requests.
Campagna, Robert	5/19/2023	0.1	Call with A. Ciriello (A&M) regarding intercompany litigation.
Ciriello, Andrew	5/19/2023	0.1	Call with R. Campagna (A&M) regarding intercompany litigation.
Ciriello, Andrew	5/19/2023	0.2	Call with L. Workman (CEL), S. Briefel, G. Brier (K&E) and S. Colangelo (A&M) to discuss responses to RFPs related to interco litigation.
Colangelo, Samuel	5/19/2023	0.2	Call with L. Workman (CEL), S. Briefel, G. Brier (K&E) and A. Ciriello (A&M) to discuss responses to RFPs related to interco litigation.
Ciriello, Andrew	5/20/2023	2.2	Annotate intercompany RFP tracker with locations of responsive documents and other commentary to assist with document production.
Ciriello, Andrew	5/20/2023	0.5	Correspond with K&E and A&M teams regarding responses to intercompany litigation RFPs.
Ciriello, Andrew	5/21/2023	0.4	Correspond with Celsius and K&E teams regarding document productions related to interco RFPs.
Calvert, Sam	5/22/2023	1.0	Call with A. Ciriello, E. Lucas and S. Colangelo (A&M) re: data production requirements and next steps re: pref eq interco litigation.
Calvert, Sam	5/22/2023	0.8	Call with A. Ciriello (A&M) re: data production of wallet lists for pref eq litigation.
Campagna, Robert	5/22/2023	0.3	Call with A. Ciriello (A&M) to discuss deposition prep and expert report.
Ciriello, Andrew	5/22/2023	1.0	Call with Celsius team, K&E team, S. Colangelo (A&M) to discuss status of responses to RFPs related to intercompany litigation.
Ciriello, Andrew	5/22/2023	1.0	Call with S. Calvert, E. Lucas and S. Colangelo (A&M) re: data production requirements and next steps re: pref eq interco litigation.
Ciriello, Andrew	5/22/2023	0.8	Review UCC and preferred equity responses to Celsius interrogatories related to interco litigation.
Ciriello, Andrew	5/22/2023	0.8	Call with S. Calvert (A&M) re: data production of wallet lists for pref eq litigation.



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<b>Professional</b>	<b>Date</b>	<b>Hours</b>	<b>Activity</b>
Ciriello, Andrew	5/22/2023	0.3	Correspond with K&E team regarding intercompany RFPs.
Ciriello, Andrew	5/22/2023	0.4	Review payment history reports in support of interco RFPs.
Ciriello, Andrew	5/22/2023	0.8	Research data room files to determine whether responsive files exist related to specific intercompany RFPs.
Ciriello, Andrew	5/22/2023	0.3	Call with R. Campagna (A&M) to discuss deposition prep and expert report.
Ciriello, Andrew	5/22/2023	0.5	Call with S. Colangelo (A&M) to discuss payment history reports in support of interco RFPs.
Ciriello, Andrew	5/22/2023	0.3	Correspond with K&E team regarding files shared with preferred equity advisors relevant to intercompany litigation.
Colangelo, Samuel	5/22/2023	1.0	Call with Celsius team, K&E team, A. Ciriello (A&M) to discuss status of responses to RFPs related to intercompany litigation.
Colangelo, Samuel	5/22/2023	0.5	Call with A. Ciriello (A&M) to discuss payment history reports in support of interco RFPs.
Colangelo, Samuel	5/22/2023	1.0	Call with A. Ciriello, E. Lucas and S. Calvert (all A&M) re: data production requirements and next steps re: pref eq interco litigation.
Lucas, Emmet	5/22/2023	1.0	Call with A. Ciriello, S. Calvert and S. Colangelo (A&M) re: data production requirements and next steps re: pref eq interco litigation.
Calvert, Sam	5/23/2023	0.5	Call with K&E lit team, R. Campagna, S. Schreiber, A. Ciriello and S. Calvert (A&M) re: I/C expert report and next steps.
Calvert, Sam	5/23/2023	1.1	Collating data and correspondence with K&E re: intercompany related discovery requests.
Calvert, Sam	5/23/2023	0.5	Call with Celsius team, K&E team, A. Ciriello, S. Colangelo (all A&M) to discuss status of responses to RFPs related to intercompany litigation.
Campagna, Robert	5/23/2023	0.5	Call with K&E lit team, R. Campagna, S. Schreiber, S. Calvert, A. Ciriello (A&M) re: I/C expert report and next steps.
Ciriello, Andrew	5/23/2023	1.9	Review 2021 transfer pricing analysis to determine responsiveness to intercompany litigation RFPs.
Ciriello, Andrew	5/23/2023	0.5	Call with Celsius team, K&E team, S. Calvert, S. Colangelo (all A&M) to discuss status of responses to RFPs related to intercompany litigation.
Ciriello, Andrew	5/23/2023	0.3	Call with Celsius team, S. Colangelo (A&M) to discuss disputed ETH amounts in the Stakehound litigation.
Ciriello, Andrew	5/23/2023	0.5	Call with K&E lit team, R. Campagna, S. Schreiber, and S. Calvert (A&M) re: I/C expert report and next steps.
Colangelo, Samuel	5/23/2023	0.3	Call with Celsius team, A. Ciriello (A&M) to discuss disputed ETH amounts in the Stakehound litigation.
Colangelo, Samuel	5/23/2023	0.5	Call with Celsius team, K&E team, A. Ciriello, S. Calvert (all A&M) to discuss status of responses to RFPs related to intercompany litigation.
Schreiber, Sam	5/23/2023	0.5	Call with K&E lit team, R. Campagna, A. Ciriello and S. Calvert (A&M) re: I/C expert report and next steps.

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<b>Professional</b>	<b>Date</b>	<b>Hours</b>	<b>Activity</b>
Calvert, Sam	5/24/2023	0.5	Call with D. Tappen (Celsius) and A. Ciriello (A&M) re: fireblocks transaction reconciliation with internally generated data.
Calvert, Sam	5/24/2023	0.8	Call with K&E lit team, A. Ciriello and S. Colangelo (both A&M) re: responses to preferred equity document requests.
Calvert, Sam	5/24/2023	0.3	Correspondence with K&E lit team re: production of various I/C files.
Ciriello, Andrew	5/24/2023	0.5	Call with L. Workman, J. Lambros (CEL), G. Brier, J. D'Antonio, S. Briefel (K&E), S. Colangelo (A&M) to discuss interco litigation requests.
Ciriello, Andrew	5/24/2023	0.7	Review of intercompany and transfer pricing files in preparation for call with K&E litigation team.
Ciriello, Andrew	5/24/2023	0.8	Call with K&E lit team, S. Calvert and S. Colangelo (both A&M) re: responses to preferred equity document requests.
Ciriello, Andrew	5/24/2023	0.5	Call with D. Tappen (Celsius) and S. Calvert (A&M) re: Fireblocks transaction reconciliation with internally generated data.
Colangelo, Samuel	5/24/2023	0.8	Call with K&E lit team, A. Ciriello and S. Calvert (both A&M) re: responses to preferred equity document requests.
Colangelo, Samuel	5/24/2023	0.5	Call with L. Workman, J. Lambros (CEL), G. Brier, J. D'Antonio, S. Briefel (K&E), A. Ciriello (A&M) to discuss interco litigation requests.
Ciriello, Andrew	5/25/2023	0.3	Review requests from counsel to the Series B preferred in connection with the intercompany litigation.
Calvert, Sam	5/26/2023	0.3	Correspondence with K&E re: data in support of the intercompany litigation.
Calvert, Sam	5/26/2023	0.5	Call with Celsius team, K&E team, A. Ciriello and S. Colangelo (both A&M) to discuss status of responses to RFPs related to intercompany litigation.
Calvert, Sam	5/26/2023	0.4	Follow-up call with S. Schreiber, A. Ciriello (all A&M) to discuss drafting of expert report and next steps.
Calvert, Sam	5/26/2023	0.6	Cal with K&E team, S. Schreiber, A. Ciriello and S. Colangelo (all A&M) to discuss drafting of expert report.
Ciriello, Andrew	5/26/2023	0.6	Call with K&E team, S. Schreiber, S. Calvert and S. Colangelo (all A&M) to discuss drafting of expert report.
Ciriello, Andrew	5/26/2023	0.5	Call with Celsius team, K&E team, S. Calvert, S. Colangelo (both A&M) to discuss status of responses to RFPs related to intercompany litigation.
Ciriello, Andrew	5/26/2023	0.3	Review draft expert report template to support work on intercompany expert report.
Ciriello, Andrew	5/26/2023	0.4	Follow up call with S. Schreiber, S. Calvert (all A&M) to discuss drafting of expert report and next steps.
Ciriello, Andrew	5/26/2023	0.2	Review Celsius security write up in support of responses to Series B Preferred Equity RFPs.
Colangelo, Samuel	5/26/2023	0.6	Call with K&E team, S. Schreiber, A. Ciriello and S. Calvert (all A&M) to discuss drafting of expert report.
Colangelo, Samuel	5/26/2023	0.5	Call with Celsius team, K&E team, A. Ciriello and S. Calvert (both A&M) to discuss status of responses to RFPs related to intercompany litigation.

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Schreiber, Sam	5/26/2023	0.4	Follow-up call with A. Ciriello and S. Calvert (all A&M) to discuss drafting of expert report and next steps.
Schreiber, Sam	5/26/2023	0.6	Call with K&E team, A. Ciriello, S. Calvert and S. Colangelo (all A&M) to discuss drafting of expert report.
Calvert, Sam	5/27/2023	2.2	Updates to intercompany analyses to address updates stipulated by K&E litigation team.
Calvert, Sam	5/27/2023	2.7	Establishing template and rough outline of expert report on intercompany claims.
Calvert, Sam	5/28/2023	0.6	Correspondence with K&E team re: intercompany accounting discovery requests.
Calvert, Sam	5/29/2023	2.7	Interco expert report re: expert opinion 1 re: section Cb and related analyses.
Calvert, Sam	5/29/2023	1.1	Interco expert report re: expert opinion 1 re: section A and B.
Calvert, Sam	5/29/2023	0.6	Call with A. Ciriello (A&M) re: current status of intercompany expert report and next steps.
Calvert, Sam	5/29/2023	0.7	Interco expert report re: expert opinion 1 re: section Cd and related analyses.
Calvert, Sam	5/29/2023	1.4	Interco expert report re: clean up of starting point and introduction.
Calvert, Sam	5/29/2023	1.7	Interco expert report re: expert opinion 1 re: section Ca.
Calvert, Sam	5/29/2023	0.6	Interco expert report re: expert opinion 1 re: section Cc and related analyses.
Calvert, Sam	5/29/2023	2.2	Interco expert report re: expert opinion 1 re: section Ce and related analyses.
Calvert, Sam	5/29/2023	1.1	Interco expert report re: expert opinion 1 re: section Cf and related analyses.
Calvert, Sam	5/29/2023	1.2	Interco expert report re: clean up of IC analysis into clean timeline output.
Ciriello, Andrew	5/29/2023	0.4	Call with S. Calvert (A&M) regarding expert report in support of intercompany litigation.
Calvert, Sam	5/30/2023	1.2	Interco expert report re: overall review.
Calvert, Sam	5/30/2023	1.1	Interco expert report re: expert opinion 1 re: section Ch and related analyses.
Calvert, Sam	5/30/2023	2.7	Interco expert report re: expert opinion 1 re: inclusion of exhibits.
Calvert, Sam	5/30/2023	1.6	Preparing support file for intercompany expert report.
Calvert, Sam	5/30/2023	0.4	Call with A. Ciriello (A&M) re: comments on intercompany expert report.
Calvert, Sam	5/30/2023	0.2	Call with S. Colangelo (A&M) re: review of freeze reports around asset transfers and next steps.

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Calvert, Sam	5/30/2023	2.8	Interco expert report re: expert opinion 2 re: collection of datapoints used in argument.
Calvert, Sam	5/30/2023	2.9	Interco expert report re: expert opinion 2 re: drafting.
Calvert, Sam	5/30/2023	1.5	Interco expert report re: expert opinion 1 re: section Cg and related analyses.
Ciriello, Andrew	5/30/2023	0.2	Call with D. Delano (CEL), S. Colangelo (A&M) to discuss spend analysis data for intercompany litigation.
Ciriello, Andrew	5/30/2023	2.1	Provides comments on initial draft of opinion 1 of expert report regarding intercompany claims.
Ciriello, Andrew	5/30/2023	0.1	Call with S. Colangelo (A&M) to discuss next steps regarding spend analysis for intercompany litigation.
Ciriello, Andrew	5/30/2023	0.4	Call with S. Calvert (A&M) re: comments on intercompany expert report.
Ciriello, Andrew	5/30/2023	0.8	Comment on revised draft of Opinion 1 in Expert Report in response to intercompany litigation.
Ciriello, Andrew	5/30/2023	1.0	Comment on initial draft of Opinion 2 in Expert Report in response to intercompany litigation.
Colangelo, Samuel	5/30/2023	0.1	Call with A. Ciriello (A&M) to discuss next steps regarding spend analysis for intercompany litigation.
Colangelo, Samuel	5/30/2023	0.2	Call with D. Delano (CEL), A. Ciriello (A&M) to discuss spend analysis data for intercompany litigation.
Colangelo, Samuel	5/30/2023	1.8	Assemble 2021 freeze variance analysis to support intercompany report.
Colangelo, Samuel	5/30/2023	0.2	Call with S. Calvert (A&M) re: review of freeze reports around asset transfers and next steps.
Colangelo, Samuel	5/30/2023	0.4	Review and update historical spend file to prepare for call with K&E regarding intercompany file requests.
Schreiber, Sam	5/30/2023	1.0	Analyze treatment of historical intercompany activity.
Calvert, Sam	5/31/2023	0.5	Reviewing transaction level detail for revisions to IC accounting analysis per latest guidance.
Calvert, Sam	5/31/2023	0.9	Call with A. Ciriello (A&M) re: intercompany expert report updates and open questions.
Calvert, Sam	5/31/2023	1.3	Updates to intercompany accounting expert report analysis per latest discussions.
Calvert, Sam	5/31/2023	1.4	Review of on chain activity in relation to expert report drafting.
Calvert, Sam	5/31/2023	0.9	Working session with A. Seetharaman and D. Tappen (CEL), A. Ciriello, S. Calvert and S. Colangelo (A&M) re: working through potential issues with proposed adjustments to intercompany accounting.
Calvert, Sam	5/31/2023	0.4	Weekly diligence call with Celsius team, K&E team, S. Colangelo (A&M) re: timing updates on interco expert report.
Calvert, Sam	5/31/2023	0.2	Call with A. Seetharaman (CEL), S. Colangelo (A&M) re: proposed adjustments to intercompany accounting.

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<b>Professional</b>	<b>Date</b>	<b>Hours</b>	<b>Activity</b>
Calvert, Sam	5/31/2023	0.3	Continuation of review of on chain activity in relation to expert report drafting.
Calvert, Sam	5/31/2023	0.2	Call with K&E lit team, Celsius team, A. Ciriello (A&M) re: responses to various preferred equity document requests.
Calvert, Sam	5/31/2023	0.1	Call with A. Ciriello (A&M) re: draft timing updates and related questions.
Calvert, Sam	5/31/2023	2.7	Interco expert report updates following receipt of comments from A&M team.
Calvert, Sam	5/31/2023	2.4	Continued interco expert report updates following receipt of comments from A&M team.
Calvert, Sam	5/31/2023	0.6	Call with A. Ciriello and S. Colangelo (A&M), D. Tappen and A. Seetharaman (CEL) re: intercompany expert report updates and questions following creation of initial draft.
Calvert, Sam	5/31/2023	1.6	Editing expert report analysis per changes requested from call with the Company.
Calvert, Sam	5/31/2023	0.2	Call with S. Colangelo (A&M) re: freeze report wallet roll up methodology.
Campagna, Robert	5/31/2023	0.5	Call with A. Ciriello (A&M) re: intercompany expert report updates and open questions.
Campagna, Robert	5/31/2023	2.9	Review and drafting of expert report related to intercompany and subcon analyses.
Ciriello, Andrew	5/31/2023	0.5	Partial participation in working session with A. Seetharaman and D. Tappen (CEL), S. Calvert and S. Colangelo (A&M) re: working through potential issues with proposed adjustments to intercompany accounting.
Ciriello, Andrew	5/31/2023	0.6	Call with S. Calvert and S. Colangelo (A&M), D. Tappen and A. Seetharaman (CEL) re: intercompany expert report updates and questions following creation of initial draft.
Ciriello, Andrew	5/31/2023	1.3	Call with K. Ehrler, T. Biggs (M3) regarding intercompany balances between CNL and LLC.
Ciriello, Andrew	5/31/2023	0.9	Call with S. Calvert (A&M) re: intercompany expert report updates and open questions.
Ciriello, Andrew	5/31/2023	2.7	Comment on revised draft of Expert Report in response to intercompany litigation.
Ciriello, Andrew	5/31/2023	0.1	Call with S. Calvert (A&M) re: draft timing updates and related questions.
Ciriello, Andrew	5/31/2023	0.6	Review supporting documentation underlying assumptions in intercompany analysis.
Ciriello, Andrew	5/31/2023	0.7	Review and respond to comments on revised draft of Expert Report in response to intercompany litigation.
Ciriello, Andrew	5/31/2023	0.2	Call with K&E lit team, Celsius team, S. Calvert (A&M) re: responses to various preferred equity document requests.
Ciriello, Andrew	5/31/2023	0.5	Call with R. Campagna (A&M) re: intercompany expert report updates and open questions.
Colangelo, Samuel	5/31/2023	0.9	Working session with A. Seetharaman and D. Tappen (CEL), A. Ciriello and S. Calvert (both A&M) re: working through potential issues with proposed adjustments to intercompany accounting.

*Exhibit D*

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<b>Professional</b>	<b>Date</b>	<b>Hours</b>	<b>Activity</b>
Colangelo, Samuel	5/31/2023	0.6	Call with A. Ciriello and S. Calvert (both A&M), D. Tappen and A. Seetharaman (CEL) re: intercompany expert report updates and questions following creation of initial draft.
Colangelo, Samuel	5/31/2023	0.2	Call with A. Seetharaman (CEL), S. Calvert (A&M) re: proposed adjustments to intercompany accounting.
Colangelo, Samuel	5/31/2023	0.4	Further update historical spend file per discussion with K&E.
Colangelo, Samuel	5/31/2023	0.2	Call with S. Calvert (A&M) re: freeze report wallet roll up methodology.
Colangelo, Samuel	5/31/2023	0.4	Weekly diligence call with Celsius team, K&E team, S. Calvert (A&M) re: timing updates on interco expert report.
Schreiber, Sam	5/31/2023	2.8	Review and provide comments on initial draft of expert report related to intercompany balances.
<b>Subtotal</b>		<b>158.3</b>	

**MEETINGS**

<b>Professional</b>	<b>Date</b>	<b>Hours</b>	<b>Activity</b>
Campagna, Robert	5/1/2023	0.9	Call with S. Schreiber and J. Tilsner (A&M), and K&E, CVP, and Special Committee to discuss auction process and crypto distributions.
Schreiber, Sam	5/1/2023	0.9	Call with R. Campagna and J. Tilsner (A&M), and K&E, CVP, and Special Committee to discuss auction process and crypto distributions.
Tilsner, Jeremy	5/1/2023	0.7	Partial participation in call with R. Campagna and S. Schreiber (A&M), and K&E, CVP, and Special Committee to discuss auction process and crypto distributions.
Allison, Roger	5/2/2023	0.9	Call with E. Lucas, B. Wadzita, R. Allison, C. Dailey, C. Brantley, P. Kinealy, R. Campagna, H. Bixler, J. Westner, J. Tilsner, S. Calvert, S. Colangelo, A. Ciriello (all A&M) to discuss auction, claims, interco, auditors, KEIP.
Bixler, Holden	5/2/2023	0.9	Call with E. Lucas, B. Wadzita, R. Allison, C. Dailey, C. Brantley, P. Kinealy, R. Campagna, H. Bixler, J. Westner, J. Tilsner, S. Calvert, S. Colangelo, A. Ciriello (all A&M) to discuss auction, claims, interco, auditors, KEIP.
Brantley, Chase	5/2/2023	0.5	Participate in call with M3 and a US BTC reference to discuss experience with them as an operator.
Brantley, Chase	5/2/2023	0.9	Call with E. Lucas, B. Wadzita, R. Allison, C. Dailey, C. Brantley, P. Kinealy, R. Campagna, H. Bixler, J. Westner, J. Tilsner, S. Calvert, S. Colangelo, A. Ciriello (all A&M) to discuss auction, claims, interco, auditors, KEIP.
Calvert, Sam	5/2/2023	0.9	Call with E. Lucas, B. Wadzita, R. Allison, C. Dailey, C. Brantley, P. Kinealy, R. Campagna, H. Bixler, J. Westner, J. Tilsner, S. Calvert, S. Colangelo, A. Ciriello (all A&M) to discuss auction, claims, interco, auditors, KEIP.
Campagna, Robert	5/2/2023	0.9	Call with E. Lucas, B. Wadzita, R. Allison, C. Dailey, C. Brantley, P. Kinealy, R. Campagna, H. Bixler, J. Westner, J. Tilsner, S. Calvert, S. Colangelo, A. Ciriello (all A&M) to discuss auction, claims, interco, auditors, KEIP.

*Exhibit D*

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<b>Professional</b>	<b>Date</b>	<b>Hours</b>	<b>Activity</b>
Ciriello, Andrew	5/2/2023	0.9	Call with E. Lucas, B. Wadzita, R. Allison, C. Dailey, C. Brantley, P. Kinealy, R. Campagna, H. Bixler, J. Westner, J. Tilsner, S. Calvert, S. Colangelo, A. Ciriello (all A&M) to discuss auction, claims, interco, auditors, KEIP.
Colangelo, Samuel	5/2/2023	0.9	Call with E. Lucas, B. Wadzita, R. Allison, C. Dailey, C. Brantley, P. Kinealy, R. Campagna, H. Bixler, J. Westner, J. Tilsner, S. Calvert, S. Colangelo, A. Ciriello (all A&M) to discuss auction, claims, interco, auditors, KEIP.
Dailey, Chuck	5/2/2023	0.9	Call with E. Lucas, B. Wadzita, R. Allison, C. Dailey, C. Brantley, P. Kinealy, R. Campagna, H. Bixler, J. Westner, J. Tilsner, S. Calvert, S. Colangelo, A. Ciriello (all A&M) to discuss auction, claims, interco, auditors, KEIP.
Kinealy, Paul	5/2/2023	0.9	Call with E. Lucas, B. Wadzita, R. Allison, C. Dailey, C. Brantley, P. Kinealy, R. Campagna, H. Bixler, J. Westner, J. Tilsner, S. Calvert, S. Colangelo, A. Ciriello (all A&M) to discuss auction, claims, interco, auditors, KEIP.
Lucas, Emmet	5/2/2023	0.9	Call with E. Lucas, B. Wadzita, R. Allison, C. Dailey, C. Brantley, P. Kinealy, R. Campagna, H. Bixler, J. Westner, J. Tilsner, S. Calvert, S. Colangelo, A. Ciriello (all A&M) to discuss auction, claims, interco, auditors, KEIP.
San Luis, Ana	5/2/2023	0.4	A. San Luis (A&M) and G. Wang (A&M) participate in call with Celsius regarding internal account transfers into Withhold accounts.
San Luis, Ana	5/2/2023	0.5	A. San Luis (A&M) and G. Wang (A&M) participate in call regarding project internal touchpoint.
San Luis, Ana	5/2/2023	1.0	J. Tilsner (A&M), A. San Luis (A&M), and G. Wang (A&M) participate in call with Celsius and K&E regarding distribution cohorts Plan Workstream.
Tilsner, Jeremy	5/2/2023	0.9	Call with E. Lucas, B. Wadzita, R. Allison, C. Dailey, C. Brantley, P. Kinealy, R. Campagna, H. Bixler, J. Westner, J. Tilsner, S. Calvert, S. Colangelo, A. Ciriello (all A&M) to discuss auction, claims, interco, auditors, KEIP.
Tilsner, Jeremy	5/2/2023	0.7	J. Tilsner (A&M), A. San Luis (A&M), and G. Wang (A&M) participate in call with Celsius and K&E regarding distribution cohorts Plan Workstream.
Wadzita, Brent	5/2/2023	0.9	Call with E. Lucas, B. Wadzita, R. Allison, C. Dailey, C. Brantley, P. Kinealy, R. Campagna, H. Bixler, J. Westner, J. Tilsner, S. Calvert, S. Colangelo, A. Ciriello (all A&M) to discuss auction, claims, interco, auditors, KEIP.
Wang, Gege	5/2/2023	0.4	A. San Luis (A&M) and G. Wang (A&M) participate in call with Celsius regarding internal account transfers into Withhold accounts.
Wang, Gege	5/2/2023	0.5	A. San Luis (A&M) and G. Wang (A&M) participate in call regarding project internal touchpoint.
Wang, Gege	5/2/2023	1.0	J. Tilsner (A&M), A. San Luis (A&M), and G. Wang (A&M) participate in call with Celsius and K&E regarding distribution cohorts Plan Workstream.
Westner, Jack	5/2/2023	0.9	Call with E. Lucas, B. Wadzita, R. Allison, C. Dailey, C. Brantley, P. Kinealy, R. Campagna, H. Bixler, J. Westner, J. Tilsner, S. Calvert, S. Colangelo, A. Ciriello (all A&M) to discuss auction, claims, interco, auditors, KEIP.



*Exhibit D*

***Celsius Network, LLC, et al.,  
Time Detail of Task by Professional  
May 1, 2023 through May 31, 2023***

**MEETINGS**

<b>Professional</b>	<b>Date</b>	<b>Hours</b>	<b>Activity</b>
San Luis, Ana	5/3/2023	0.4	A. San Luis (A&M) and G. Wang (A&M) participate in call with Celsius data team regarding Custody Settlement Opt-in users eligible balances data sync.
San Luis, Ana	5/3/2023	0.6	J. Tilsner (A&M), A. San Luis (A&M), and G. Wang (A&M) participate in call with Celsius and K&E regarding Custody Settlement Opt-in installment requirements.
San Luis, Ana	5/3/2023	0.6	J. Tilsner (A&M), A. San Luis (A&M), and G. Wang (A&M) participate in call regarding project internal touchpoint.
Tilsner, Jeremy	5/3/2023	0.6	J. Tilsner (A&M), A. San Luis (A&M), and G. Wang (A&M) participate in call regarding project internal touchpoint.
Tilsner, Jeremy	5/3/2023	0.6	J. Tilsner (A&M), A. San Luis (A&M), and G. Wang (A&M) participate in call with Celsius and K&E regarding Custody Settlement Opt-in installment requirements.
Wang, Gege	5/3/2023	0.6	J. Tilsner (A&M), A. San Luis (A&M), and G. Wang (A&M) participate in call with Celsius and K&E regarding Custody Settlement Opt-in installment requirements.
Wang, Gege	5/3/2023	0.6	J. Tilsner (A&M), A. San Luis (A&M), and G. Wang (A&M) participate in call regarding project internal touchpoint.
Wang, Gege	5/3/2023	0.4	A. San Luis (A&M) and G. Wang (A&M) participate in call with Celsius data team regarding Custody Settlement Opt-in users eligible balances data sync.
Allison, Roger	5/4/2023	0.4	Call with H. Bixler, P. Kinealy, C. Dailey, E. Lucas, J. Westner, R. Allison, S. Calvert, B. Wadzita, C. Brantley, S. Colangelo, R. Campagna, J. Tilsner, S. Schreiber, A. Ciriello (all A&M) to discuss auction, claims, plan status, interco.
Bixler, Holden	5/4/2023	0.4	Call with H. Bixler, P. Kinealy, C. Dailey, E. Lucas, J. Westner, R. Allison, S. Calvert, B. Wadzita, C. Brantley, S. Colangelo, R. Campagna, J. Tilsner, S. Schreiber, A. Ciriello (all A&M) to discuss auction, claims, plan status, interco.
Brantley, Chase	5/4/2023	0.4	Call with H. Bixler, P. Kinealy, C. Dailey, E. Lucas, J. Westner, R. Allison, S. Calvert, B. Wadzita, C. Brantley, S. Colangelo, R. Campagna, J. Tilsner, S. Schreiber, A. Ciriello (all A&M) to discuss auction, claims, plan status, interco.
Calvert, Sam	5/4/2023	0.4	Call with H. Bixler, P. Kinealy, C. Dailey, E. Lucas, J. Westner, R. Allison, S. Calvert, B. Wadzita, C. Brantley, S. Colangelo, R. Campagna, J. Tilsner, S. Schreiber, A. Ciriello (all A&M) to discuss auction, claims, plan status, interco.
Campagna, Robert	5/4/2023	0.5	Participate in special committee update call related to status of auction and bids.
Campagna, Robert	5/4/2023	0.4	Call with H. Bixler, P. Kinealy, C. Dailey, E. Lucas, J. Westner, R. Allison, S. Calvert, B. Wadzita, C. Brantley, S. Colangelo, R. Campagna, J. Tilsner, S. Schreiber, A. Ciriello (all A&M) to discuss auction, claims, plan status, interco.
Ciriello, Andrew	5/4/2023	0.4	Call with H. Bixler, P. Kinealy, C. Dailey, E. Lucas, J. Westner, R. Allison, S. Calvert, B. Wadzita, C. Brantley, S. Colangelo, R. Campagna, J. Tilsner, S. Schreiber, A. Ciriello (all A&M) to discuss auction, claims, plan status, interco.



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**MEETINGS**

<b>Professional</b>	<b>Date</b>	<b>Hours</b>	<b>Activity</b>
Colangelo, Samuel	5/4/2023	0.4	Call with H. Bixler, P. Kinealy, C. Dailey, E. Lucas, J. Westner, R. Allison, S. Calvert, B. Wadzita, C. Brantley, S. Colangelo, R. Campagna, J. Tilsner, S. Schreiber, A. Ciriello (all A&M) to discuss auction, claims, plan status, interco.
Dailey, Chuck	5/4/2023	0.4	Call with H. Bixler, P. Kinealy, C. Dailey, E. Lucas, J. Westner, R. Allison, S. Calvert, B. Wadzita, C. Brantley, S. Colangelo, R. Campagna, J. Tilsner, S. Schreiber, A. Ciriello (all A&M) to discuss auction, claims, plan status, interco.
Kinealy, Paul	5/4/2023	0.4	Call with H. Bixler, P. Kinealy, C. Dailey, E. Lucas, J. Westner, R. Allison, S. Calvert, B. Wadzita, C. Brantley, S. Colangelo, R. Campagna, J. Tilsner, S. Schreiber, A. Ciriello (all A&M) to discuss auction, claims, plan status, interco.
Lucas, Emmet	5/4/2023	0.4	Call with H. Bixler, P. Kinealy, C. Dailey, E. Lucas, J. Westner, R. Allison, S. Calvert, B. Wadzita, C. Brantley, S. Colangelo, R. Campagna, J. Tilsner, S. Schreiber, A. Ciriello (all A&M) to discuss auction, claims, plan status, interco.
Schreiber, Sam	5/4/2023	0.4	Call with H. Bixler, P. Kinealy, C. Dailey, E. Lucas, J. Westner, R. Allison, S. Calvert, B. Wadzita, C. Brantley, S. Colangelo, R. Campagna, J. Tilsner, S. Schreiber, A. Ciriello (all A&M) to discuss auction, claims, plan status, interco.
Tilsner, Jeremy	5/4/2023	0.4	Call with H. Bixler, P. Kinealy, C. Dailey, E. Lucas, J. Westner, R. Allison, S. Calvert, B. Wadzita, C. Brantley, S. Colangelo, R. Campagna, J. Tilsner, S. Schreiber, A. Ciriello (all A&M) to discuss auction, claims, plan status, interco.
Wadzita, Brent	5/4/2023	0.4	Call with H. Bixler, P. Kinealy, C. Dailey, E. Lucas, J. Westner, R. Allison, S. Calvert, B. Wadzita, C. Brantley, S. Colangelo, R. Campagna, J. Tilsner, S. Schreiber, A. Ciriello (all A&M) to discuss auction, claims, plan status, interco.
Westner, Jack	5/4/2023	0.4	Call with H. Bixler, P. Kinealy, C. Dailey, E. Lucas, J. Westner, R. Allison, S. Calvert, B. Wadzita, C. Brantley, S. Colangelo, R. Campagna, J. Tilsner, S. Schreiber, A. Ciriello (all A&M) to discuss auction, claims, plan status, interco.
Campagna, Robert	5/5/2023	0.4	Call with K&E, Centerview, Special Committee to discuss regulatory updates.
San Luis, Ana	5/5/2023	0.6	A. San Luis (A&M) and G. Wang (A&M) participate in call with Celsius regarding Custody Settlement Opt-in installment data review.
Wang, Gege	5/5/2023	0.6	A. San Luis (A&M) and G. Wang (A&M) participate in call with Celsius regarding Custody Settlement Opt-in installment data review.
Brantley, Chase	5/8/2023	0.5	Call with K&E, Centerview, and R. Campagna and S. Schreiber (A&M) to prepare for Special Committee call.
Campagna, Robert	5/8/2023	0.5	Call with K&E, Centerview, Special Committee and S. Schreiber (A&M) to discuss next steps in auction and bid negotiations.
Campagna, Robert	5/8/2023	0.5	Call with K&E, Centerview, and S. Schreiber and C. Brantley (A&M) to prepare for Special Committee call.
San Luis, Ana	5/8/2023	0.5	A. San Luis (A&M) and G. Wang (A&M) participate in call with Celsius data team regarding Custody Settlement Opt-in installment data review.
Schreiber, Sam	5/8/2023	0.5	Call with K&E, Centerview, and R. Campagna and C. Brantley (A&M) to prepare for Special Committee call.

*Exhibit D*

***Celsius Network, LLC, et al.,  
Time Detail of Task by Professional  
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**MEETINGS**

<b>Professional</b>	<b>Date</b>	<b>Hours</b>	<b>Activity</b>
Schreiber, Sam	5/8/2023	0.5	Call with K&E, Centerview, Special Committee and R. Campagna (A&M) to discuss next steps in auction and bid negotiations.
Wang, Gege	5/8/2023	0.5	A. San Luis (A&M) and G. Wang (A&M) participate in call with Celsius data team regarding Custody Settlement Opt-in installment data review.
Allison, Roger	5/9/2023	0.6	Call with R. Campagna, H. Bixler, P. Kinealy, C. Dailey, E. Lucas, J. Westner, R. Allison, S. Calvert, B. Wadzita, C. Brantley, J. Tilsner, S. Schreiber, A. Ciriello, S. Colangelo, J. Pogorzelski (all A&M) re: auction, liquidity, claims, POR.
Bixler, Holden	5/9/2023	0.8	Attend ExCo meeting with C. Ferraro (CEL) and CEL team re: claims reconciliation and distribution updates.
Bixler, Holden	5/9/2023	0.6	Call with R. Campagna, H. Bixler, P. Kinealy, C. Dailey, E. Lucas, J. Westner, R. Allison, S. Calvert, B. Wadzita, C. Brantley, J. Tilsner, S. Schreiber, A. Ciriello, S. Colangelo, J. Pogorzelski (all A&M) re: auction, liquidity, claims, POR.
Brantley, Chase	5/9/2023	0.6	Call with R. Campagna, H. Bixler, P. Kinealy, C. Dailey, E. Lucas, J. Westner, R. Allison, S. Calvert, B. Wadzita, C. Brantley, J. Tilsner, S. Schreiber, A. Ciriello, S. Colangelo, J. Pogorzelski (all A&M) re: auction, liquidity, claims, POR.
Calvert, Sam	5/9/2023	0.6	Call with R. Campagna, H. Bixler, P. Kinealy, C. Dailey, E. Lucas, J. Westner, R. Allison, S. Calvert, B. Wadzita, C. Brantley, J. Tilsner, S. Schreiber, A. Ciriello, S. Colangelo, J. Pogorzelski (all A&M) re: auction, liquidity, claims, POR.
Campagna, Robert	5/9/2023	0.6	Call with R. Campagna, H. Bixler, P. Kinealy, C. Dailey, E. Lucas, J. Westner, R. Allison, S. Calvert, B. Wadzita, C. Brantley, J. Tilsner, S. Schreiber, A. Ciriello, S. Colangelo, J. Pogorzelski (all A&M) re: auction, liquidity, claims, POR.
Campagna, Robert	5/9/2023	0.5	Call with Special Committee, K&E, Centerview, and S. Schreiber (A&M) to discuss latest bid term sheet and next steps.
Ciriello, Andrew	5/9/2023	0.6	Call with R. Campagna, H. Bixler, P. Kinealy, C. Dailey, E. Lucas, J. Westner, R. Allison, S. Calvert, B. Wadzita, C. Brantley, J. Tilsner, S. Schreiber, A. Ciriello, S. Colangelo, J. Pogorzelski (all A&M) re: auction, liquidity, claims, POR.
Colangelo, Samuel	5/9/2023	0.6	Call with R. Campagna, H. Bixler, P. Kinealy, C. Dailey, E. Lucas, J. Westner, R. Allison, S. Calvert, B. Wadzita, C. Brantley, J. Tilsner, S. Schreiber, A. Ciriello, S. Colangelo, J. Pogorzelski (all A&M) re: auction, liquidity, claims, POR.
Dailey, Chuck	5/9/2023	0.6	Call with R. Campagna, H. Bixler, P. Kinealy, C. Dailey, E. Lucas, J. Westner, R. Allison, S. Calvert, B. Wadzita, C. Brantley, J. Tilsner, S. Schreiber, A. Ciriello, S. Colangelo, J. Pogorzelski (all A&M) re: auction, liquidity, claims, POR.
Kinealy, Paul	5/9/2023	0.6	Call with R. Campagna, H. Bixler, P. Kinealy, C. Dailey, E. Lucas, J. Westner, R. Allison, S. Calvert, B. Wadzita, C. Brantley, J. Tilsner, S. Schreiber, A. Ciriello, S. Colangelo, J. Pogorzelski (all A&M) re: auction, liquidity, claims, POR.
Lucas, Emmet	5/9/2023	0.6	Call with R. Campagna, H. Bixler, P. Kinealy, C. Dailey, E. Lucas, J. Westner, R. Allison, S. Calvert, B. Wadzita, C. Brantley, J. Tilsner, S. Schreiber, A. Ciriello, S. Colangelo, J. Pogorzelski (all A&M) re: auction, liquidity, claims, POR.

*Exhibit D*

***Celsius Network, LLC, et al.,  
Time Detail of Task by Professional  
May 1, 2023 through May 31, 2023***

**MEETINGS**

<b>Professional</b>	<b>Date</b>	<b>Hours</b>	<b>Activity</b>
Pogorzelski, Jon	5/9/2023	0.6	Call with R. Campagna, H. Bixler, P. Kinealy, C. Dailey, E. Lucas, J. Westner, R. Allison, S. Calvert, B. Wadzita, C. Brantley, J. Tilsner, S. Schreiber, A. Ciriello, S. Colangelo, J. Pogorzelski (all A&M) re: auction, liquidity, claims, POR.
Schreiber, Sam	5/9/2023	0.6	Call with R. Campagna, H. Bixler, P. Kinealy, C. Dailey, E. Lucas, J. Westner, R. Allison, S. Calvert, B. Wadzita, C. Brantley, J. Tilsner, S. Schreiber, A. Ciriello, S. Colangelo, J. Pogorzelski (all A&M) re: auction, liquidity, claims, POR.
Schreiber, Sam	5/9/2023	0.5	Call with Special Committee, K&E, Centerview, and R. Campagna (A&M) to discuss latest bid term sheet and next steps.
Tilsner, Jeremy	5/9/2023	0.6	Call with R. Campagna, H. Bixler, P. Kinealy, C. Dailey, E. Lucas, J. Westner, R. Allison, S. Calvert, B. Wadzita, C. Brantley, J. Tilsner, S. Schreiber, A. Ciriello, S. Colangelo, J. Pogorzelski (all A&M) re: auction, liquidity, claims, POR.
Wadzita, Brent	5/9/2023	0.6	Call with R. Campagna, H. Bixler, P. Kinealy, C. Dailey, E. Lucas, J. Westner, R. Allison, S. Calvert, B. Wadzita, C. Brantley, J. Tilsner, S. Schreiber, A. Ciriello, S. Colangelo, J. Pogorzelski (all A&M) re: auction, liquidity, claims, POR.
Westner, Jack	5/9/2023	0.6	Call with R. Campagna, H. Bixler, P. Kinealy, C. Dailey, E. Lucas, J. Westner, R. Allison, S. Calvert, B. Wadzita, C. Brantley, J. Tilsner, S. Schreiber, A. Ciriello, S. Colangelo, J. Pogorzelski (all A&M) re: auction, liquidity, claims, POR.
Campagna, Robert	5/10/2023	0.5	Call with Special Committee, K&E, Centerview, and S. Schreiber (A&M) to discuss next steps in progressing auction.
Campagna, Robert	5/10/2023	0.4	Call with Special Committee, Celsius mining team, K&E, Centerview, and S. Schreiber (A&M) to discuss latest mining developments.
Dailey, Chuck	5/10/2023	1.1	Review latest draft of subcon motion for details impacting the liquidation analysis.
San Luis, Ana	5/10/2023	0.5	A. San Luis (A&M) and G. Wang (A&M) participate in call with Celsius data team and customer support team regarding post-petition coin retrievals.
San Luis, Ana	5/10/2023	1.4	A. San Luis (A&M) and G. Wang (A&M) participate in call with Celsius team regarding retro on first 3 cohorts of Custody distribution.
Schreiber, Sam	5/10/2023	0.4	Call with Special Committee, Celsius mining team, K&E, Centerview, and R. Campagna (A&M) to discuss latest mining developments.
Schreiber, Sam	5/10/2023	0.5	Call with Special Committee, K&E, Centerview, and R. Campagna (A&M) to discuss next steps in progressing auction.
Wang, Gege	5/10/2023	0.5	A. San Luis (A&M) and G. Wang (A&M) participate in call with Celsius data team and customer support team regarding post-petition coin retrievals.
Wang, Gege	5/10/2023	1.4	A. San Luis (A&M) and G. Wang (A&M) participate in call with Celsius team regarding retro on first 3 cohorts of Custody distribution.
Bixler, Holden	5/11/2023	0.5	Call with S. Schreiber, J. Pogorzelski, A. Ciriello, H. Bixler, C. Brantley, E. Lucas, C. Dailey, J. Tilsner, S. Calvert, S. Colangelo, R. Campagna, J. Westner, P. Kinealy (all A&M) to discuss auction, plan, claims, interco litigation.
Bixler, Holden	5/11/2023	0.6	Attend all advisor call.

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**MEETINGS**

<b>Professional</b>	<b>Date</b>	<b>Hours</b>	<b>Activity</b>
Brantley, Chase	5/11/2023	0.3	Call with W&C, PWP, M3, K&E, CVP and R. Campagna, S. Schreiber, A. Ciriello (A&M) to discuss auction and general case updates.
Brantley, Chase	5/11/2023	0.5	Call with S. Schreiber, J. Pogorzelski, A. Ciriello, H. Bixler, C. Brantley, E. Lucas, C. Dailey, J. Tilsner, S. Calvert, S. Colangelo, R. Campagna, J. Westner, P. Kinealy (all A&M) to discuss auction, plan, claims, interco litigation.
Brantley, Chase	5/11/2023	1.0	Participate in weekly mining sub-committee call with the UCC and committee co-chairs.
Calvert, Sam	5/11/2023	0.5	Call with S. Schreiber, J. Pogorzelski, A. Ciriello, H. Bixler, C. Brantley, E. Lucas, C. Dailey, J. Tilsner, S. Calvert, S. Colangelo, R. Campagna, J. Westner, P. Kinealy (all A&M) to discuss auction, plan, claims, interco litigation.
Campagna, Robert	5/11/2023	0.5	Call with S. Schreiber, J. Pogorzelski, A. Ciriello, H. Bixler, C. Brantley, E. Lucas, C. Dailey, J. Tilsner, S. Calvert, S. Colangelo, R. Campagna, J. Westner, P. Kinealy (all A&M) to discuss auction, plan, claims, interco litigation.
Campagna, Robert	5/11/2023	0.3	Call with W&C, PWP, M3, K&E, CVP and S. Schreiber, C. Brantley, A. Ciriello (A&M) to discuss auction and general case updates.
Ciriello, Andrew	5/11/2023	0.2	Partial participation in call with S. Schreiber, J. Pogorzelski, A. Ciriello, H. Bixler, C. Brantley, E. Lucas, C. Dailey, J. Tilsner, S. Calvert, S. Colangelo, R. Campagna, J. Westner, P. Kinealy (all A&M) re: auction, plan, claims, interco.
Ciriello, Andrew	5/11/2023	0.3	Call with W&C, PWP, M3, K&E, CVP and R. Campagna, S. Schreiber, C. Brantley (A&M) to discuss auction and general case updates.
Colangelo, Samuel	5/11/2023	0.5	Call with S. Schreiber, J. Pogorzelski, A. Ciriello, H. Bixler, C. Brantley, E. Lucas, C. Dailey, J. Tilsner, S. Calvert, S. Colangelo, R. Campagna, J. Westner, P. Kinealy (all A&M) to discuss auction, plan, claims, interco litigation.
Dailey, Chuck	5/11/2023	2.8	Update liquidation analysis model functionality to build in toggle to subcon entities.
Dailey, Chuck	5/11/2023	0.5	Call with S. Schreiber, J. Pogorzelski, A. Ciriello, H. Bixler, C. Brantley, E. Lucas, C. Dailey, J. Tilsner, S. Calvert, S. Colangelo, R. Campagna, J. Westner, P. Kinealy (all A&M) to discuss auction, plan, claims, interco litigation.
Kinealy, Paul	5/11/2023	0.5	Call with S. Schreiber, J. Pogorzelski, A. Ciriello, H. Bixler, C. Brantley, E. Lucas, C. Dailey, J. Tilsner, S. Calvert, S. Colangelo, R. Campagna, J. Westner, P. Kinealy (all A&M) to discuss auction, plan, claims, interco litigation.
Lucas, Emmet	5/11/2023	0.5	Call with S. Schreiber, J. Pogorzelski, A. Ciriello, H. Bixler, C. Brantley, E. Lucas, C. Dailey, J. Tilsner, S. Calvert, S. Colangelo, R. Campagna, J. Westner, P. Kinealy (all A&M) to discuss auction, plan, claims, interco litigation.
Pogorzelski, Jon	5/11/2023	0.5	Call with S. Schreiber, J. Pogorzelski, A. Ciriello, H. Bixler, C. Brantley, E. Lucas, C. Dailey, J. Tilsner, S. Calvert, S. Colangelo, R. Campagna, J. Westner, P. Kinealy (all A&M) to discuss auction, plan, claims, interco litigation.
San Luis, Ana	5/11/2023	1.0	A. San Luis (A&M) and G. Wang (A&M) participate in call with Celsius data team and engineering team regarding internal data transfer process and system access.

*Exhibit D*

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**MEETINGS**

<b>Professional</b>	<b>Date</b>	<b>Hours</b>	<b>Activity</b>
San Luis, Ana	5/11/2023	0.6	A. San Luis (A&M) and G. Wang (A&M) participate in call with Celsius team regarding withhold ad hoc group eligible assets distribution.
Schreiber, Sam	5/11/2023	0.3	Call with W&C, PWP, M3, K&E, CVP and R. Campagna, C. Brantley, A. Ciriello (A&M) to discuss auction and general case updates.
Schreiber, Sam	5/11/2023	0.5	Call with S. Schreiber, J. Pogorzelski, A. Ciriello, H. Bixler, C. Brantley, E. Lucas, C. Dailey, J. Tilsner, S. Calvert, S. Colangelo, R. Campagna, J. Westner, P. Kinealy (all A&M) to discuss auction, plan, claims, interco litigation.
Tilsner, Jeremy	5/11/2023	0.4	Partial participation in call with S. Schreiber, J. Pogorzelski, A. Ciriello, H. Bixler, C. Brantley, E. Lucas, C. Dailey, J. Tilsner, S. Calvert, S. Colangelo, R. Campagna, J. Westner, P. Kinealy (all A&M) re: auction, plan, claims, interco.
Wang, Gege	5/11/2023	1.0	A. San Luis (A&M) and G. Wang (A&M) participate in call with Celsius data team and engineering team regarding internal data transfer process and system access.
Wang, Gege	5/11/2023	0.6	A. San Luis (A&M) and G. Wang (A&M) participate in call with Celsius team regarding withhold ad hoc group eligible assets distribution.
Westner, Jack	5/11/2023	0.5	Call with S. Schreiber, J. Pogorzelski, A. Ciriello, H. Bixler, C. Brantley, E. Lucas, C. Dailey, J. Tilsner, S. Calvert, S. Colangelo, R. Campagna, J. Westner, P. Kinealy (all A&M) to discuss auction, plan, claims, interco litigation.
Campagna, Robert	5/12/2023	1.1	Call with Special Committee, K&E, Centerview, and S. Schreiber (A&M) to discuss auction status, litigation updates, and cash flow forecast.
San Luis, Ana	5/12/2023	0.3	A. San Luis (A&M) and G. Wang (A&M) participate in call with Celsius team regarding post-petition deposited eligible assets distribution.
Schreiber, Sam	5/12/2023	1.1	Call with Special Committee, K&E, Centerview, and R. Campagna (A&M) to discuss auction status, litigation updates, and cash flow forecast.
Wang, Gege	5/12/2023	0.3	A. San Luis (A&M) and G. Wang (A&M) participate in call with Celsius team regarding post-petition deposited eligible assets distribution.
Campagna, Robert	5/15/2023	0.7	Call with Special Committee, K&E, Centerview, and S. Schreiber (A&M) to discuss auction updates and preparation for omnibus hearing.
Dailey, Chuck	5/15/2023	0.5	Review BRIC wind down forecast in advance of discussion to update assumptions.
San Luis, Ana	5/15/2023	0.4	A. San Luis (A&M) and G. Wang (A&M) participate in call with Celsius data team regarding data preparation for post-petition depositing users.
San Luis, Ana	5/15/2023	0.6	J. Tilsner (A&M), A. San Luis (A&M), and G. Wang (A&M) participate in call regarding project internal touchpoint.
San Luis, Ana	5/15/2023	0.5	J. Tilsner (A&M), A. San Luis (A&M), and G. Wang (A&M) participate in call with Celsius regarding fraudulent accounts touchpoint.
San Luis, Ana	5/15/2023	0.7	A. San Luis (A&M) and G. Wang (A&M) participate in call with Celsius data team and engineering team regarding eligible balance data for withdrawal cohorts.

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**MEETINGS**

<b>Professional</b>	<b>Date</b>	<b>Hours</b>	<b>Activity</b>
Schreiber, Sam	5/15/2023	0.7	Call with Special Committee, K&E, Centerview, and R. Campagna (A&M) to discuss auction updates and preparation for omnibus hearing.
Tilsner, Jeremy	5/15/2023	0.5	J. Tilsner (A&M), A. San Luis (A&M), and G. Wang (A&M) participate in call with Celsius regarding fraudulent accounts touchpoint.
Tilsner, Jeremy	5/15/2023	0.6	J. Tilsner (A&M), A. San Luis (A&M), and G. Wang (A&M) participate in call regarding project internal touchpoint.
Wang, Gege	5/15/2023	0.5	J. Tilsner (A&M), A. San Luis (A&M), and G. Wang (A&M) participate in call with Celsius regarding fraudulent accounts touchpoint.
Wang, Gege	5/15/2023	0.6	J. Tilsner (A&M), A. San Luis (A&M), and G. Wang (A&M) participate in call regarding project internal touchpoint.
Wang, Gege	5/15/2023	0.4	A. San Luis (A&M) and G. Wang (A&M) participate in call with Celsius data team regarding data preparation for post-petition depositing users.
Wang, Gege	5/15/2023	0.7	A. San Luis (A&M) and G. Wang (A&M) participate in call with Celsius data team and engineering team regarding eligible balance data for withdrawal cohorts.
San Luis, Ana	5/16/2023	0.5	A. San Luis (A&M) and G. Wang (A&M) participate in call with Celsius regarding preparation of releasing assets for Withhold Ad hoc group.
San Luis, Ana	5/16/2023	0.6	A. San Luis (A&M) and G. Wang (A&M) participate in call with Celsius data team and engineering team regarding eligible balance data for withdrawal cohorts.
San Luis, Ana	5/16/2023	0.3	J. Tilsner (A&M), A. San Luis (A&M), and G. Wang (A&M) participate in call with K&E regarding post-petition deposits.
Tilsner, Jeremy	5/16/2023	0.3	J. Tilsner (A&M), A. San Luis (A&M), and G. Wang (A&M) participate in call with K&E regarding post-petition deposits.
Wang, Gege	5/16/2023	0.3	J. Tilsner (A&M), A. San Luis (A&M), and G. Wang (A&M) participate in call with K&E regarding post-petition deposits.
Wang, Gege	5/16/2023	0.5	A. San Luis (A&M) and G. Wang (A&M) participate in call with Celsius regarding preparation of releasing assets for Withhold Ad hoc group.
Wang, Gege	5/16/2023	0.6	A. San Luis (A&M) and G. Wang (A&M) participate in call with Celsius data team and engineering team regarding eligible balance data for withdrawal cohorts.
Campagna, Robert	5/17/2023	0.6	Call with Special Committee, K&E, Centerview, and S. Schreiber (A&M) to discuss results of hearing and updates on auction progress.
San Luis, Ana	5/17/2023	0.4	A. San Luis (A&M) and G. Wang (A&M) participate in call with Celsius regarding preparation of releasing assets for Withhold Ad hoc group.
San Luis, Ana	5/17/2023	0.5	J. Tilsner (A&M), A. San Luis (A&M), and G. Wang (A&M) participate in call with Celsius regarding fraudulent accounts touchpoint.
San Luis, Ana	5/17/2023	0.4	J. Tilsner (A&M), A. San Luis (A&M), and G. Wang (A&M) participate in call regarding project internal touchpoint.
Schreiber, Sam	5/17/2023	0.6	Call with Special Committee, K&E, Centerview, and R. Campagna (A&M) to discuss results of hearing and updates on auction progress.
Tilsner, Jeremy	5/17/2023	0.4	J. Tilsner (A&M), A. San Luis (A&M), and G. Wang (A&M) participate in call regarding project internal touchpoint.



*Exhibit D*

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**MEETINGS**

<b>Professional</b>	<b>Date</b>	<b>Hours</b>	<b>Activity</b>
Tilsner, Jeremy	5/17/2023	0.5	J. Tilsner (A&M), A. San Luis (A&M), and G. Wang (A&M) participate in call with Celsius regarding fraudulent accounts touchpoint.
Wang, Gege	5/17/2023	0.4	A. San Luis (A&M) and G. Wang (A&M) participate in call with Celsius regarding preparation of releasing assets for Withhold Ad hoc group.
Wang, Gege	5/17/2023	0.4	J. Tilsner (A&M), A. San Luis (A&M), and G. Wang (A&M) participate in call regarding project internal touchpoint.
Wang, Gege	5/17/2023	0.5	J. Tilsner (A&M), A. San Luis (A&M), and G. Wang (A&M) participate in call with Celsius regarding fraudulent accounts touchpoint.
Allison, Roger	5/18/2023	0.4	Call with J. Pogorzelski, C. Dailey, H. Bixler, P. Kinealy, E. Lucas, R. Allison, S. Calvert, C. Brantley, S. Colangelo, B. Wadzita, J. Tilsner, J. Westner, R. Campagna, S. Schreiber, A. Ciriello (all A&M) re: POR, auction, staking, coin status.
Bixler, Holden	5/18/2023	0.4	Call with J. Pogorzelski, C. Dailey, H. Bixler, P. Kinealy, E. Lucas, R. Allison, S. Calvert, C. Brantley, S. Colangelo, B. Wadzita, J. Tilsner, J. Westner, R. Campagna, S. Schreiber, A. Ciriello (all A&M) re: POR, auction, staking, coin status.
Brantley, Chase	5/18/2023	1.0	Participate in weekly mining sub-committee call with the UCC, committee co-chairs and Celsius mining team.
Brantley, Chase	5/18/2023	0.4	Call with J. Pogorzelski, C. Dailey, H. Bixler, P. Kinealy, E. Lucas, R. Allison, S. Calvert, C. Brantley, S. Colangelo, B. Wadzita, J. Tilsner, J. Westner, R. Campagna, S. Schreiber, A. Ciriello (all A&M) re: POR, auction, staking, coin status.
Calvert, Sam	5/18/2023	0.4	Call with J. Pogorzelski, C. Dailey, H. Bixler, P. Kinealy, E. Lucas, R. Allison, S. Calvert, C. Brantley, S. Colangelo, B. Wadzita, J. Tilsner, J. Westner, R. Campagna, S. Schreiber, A. Ciriello (all A&M) re: POR, auction, staking, coin status.
Campagna, Robert	5/18/2023	0.4	Call with J. Pogorzelski, C. Dailey, H. Bixler, P. Kinealy, E. Lucas, R. Allison, S. Calvert, C. Brantley, S. Colangelo, B. Wadzita, J. Tilsner, J. Westner, R. Campagna, S. Schreiber, A. Ciriello (all A&M) re: POR, auction, staking, coin status.
Campagna, Robert	5/18/2023	0.2	Celsius all advisors call with Debtor and UCC professionals.
Ciriello, Andrew	5/18/2023	0.4	Call with J. Pogorzelski, C. Dailey, H. Bixler, P. Kinealy, E. Lucas, R. Allison, S. Calvert, C. Brantley, S. Colangelo, B. Wadzita, J. Tilsner, J. Westner, R. Campagna, S. Schreiber, A. Ciriello (all A&M) re: POR, auction, staking, coin status.
Colangelo, Samuel	5/18/2023	0.4	Call with J. Pogorzelski, C. Dailey, H. Bixler, P. Kinealy, E. Lucas, R. Allison, S. Calvert, C. Brantley, S. Colangelo, B. Wadzita, J. Tilsner, J. Westner, R. Campagna, S. Schreiber, A. Ciriello (all A&M) re: POR, auction, staking, coin status.
Dailey, Chuck	5/18/2023	0.4	Call with J. Pogorzelski, C. Dailey, H. Bixler, P. Kinealy, E. Lucas, R. Allison, S. Calvert, C. Brantley, S. Colangelo, B. Wadzita, J. Tilsner, J. Westner, R. Campagna, S. Schreiber, A. Ciriello (all A&M) re: POR, auction, staking, coin status.
Gacek, Chris	5/18/2023	1.1	G. Wang (A&M) and C. Gacek (A&M) participate in call regarding databases and tables walk-through/on-boarding, and data pull per K&E request.

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**MEETINGS**

<b>Professional</b>	<b>Date</b>	<b>Hours</b>	<b>Activity</b>
Kinealy, Paul	5/18/2023	0.4	Call with J. Pogorzelski, C. Dailey, H. Bixler, P. Kinealy, E. Lucas, R. Allison, S. Calvert, C. Brantley, S. Colangelo, B. Wadzita, J. Tilsner, J. Westner, R. Campagna, S. Schreiber, A. Ciriello (all A&M) re: POR, auction, staking, coin status.
Lucas, Emmet	5/18/2023	0.4	Call with J. Pogorzelski, C. Dailey, H. Bixler, P. Kinealy, E. Lucas, R. Allison, S. Calvert, C. Brantley, S. Colangelo, B. Wadzita, J. Tilsner, J. Westner, R. Campagna, S. Schreiber, A. Ciriello (all A&M) re: POR, auction, staking, coin status.
Pogorzelski, Jon	5/18/2023	0.4	Call with J. Pogorzelski, C. Dailey, H. Bixler, P. Kinealy, E. Lucas, R. Allison, S. Calvert, C. Brantley, S. Colangelo, B. Wadzita, J. Tilsner, J. Westner, R. Campagna, S. Schreiber, A. Ciriello (all A&M) re: POR, auction, staking, coin status.
San Luis, Ana	5/18/2023	1.0	A. San Luis (A&M) and G. Wang (A&M) participate in call with Celsius Compliance team regarding fraudulent accounts working session.
Schreiber, Sam	5/18/2023	0.4	Call with J. Pogorzelski, C. Dailey, H. Bixler, P. Kinealy, E. Lucas, R. Allison, S. Calvert, C. Brantley, S. Colangelo, B. Wadzita, J. Tilsner, J. Westner, R. Campagna, S. Schreiber, A. Ciriello (all A&M) re: POR, auction, staking, coin status.
Tilsner, Jeremy	5/18/2023	0.4	Call with J. Pogorzelski, C. Dailey, H. Bixler, P. Kinealy, E. Lucas, R. Allison, S. Calvert, C. Brantley, S. Colangelo, B. Wadzita, J. Tilsner, J. Westner, R. Campagna, S. Schreiber, A. Ciriello (all A&M) re: POR, auction, staking, coin status.
Wadzita, Brent	5/18/2023	0.4	Call with J. Pogorzelski, C. Dailey, H. Bixler, P. Kinealy, E. Lucas, R. Allison, S. Calvert, C. Brantley, S. Colangelo, B. Wadzita, J. Tilsner, J. Westner, R. Campagna, S. Schreiber, A. Ciriello (all A&M) re: POR, auction, staking, coin status.
Wang, Gege	5/18/2023	1.1	G. Wang (A&M) and C. Gacek (A&M) participate in call regarding databases and tables walk-through/on-boarding, and data pull per K&E request.
Wang, Gege	5/18/2023	1.0	A. San Luis (A&M) and G. Wang (A&M) participate in call with Celsius Compliance team regarding fraudulent accounts working session.
Westner, Jack	5/18/2023	0.4	Call with J. Pogorzelski, C. Dailey, H. Bixler, P. Kinealy, E. Lucas, R. Allison, S. Calvert, C. Brantley, S. Colangelo, B. Wadzita, J. Tilsner, J. Westner, R. Campagna, S. Schreiber, A. Ciriello (all A&M) re: POR, auction, staking, coin status.
Brantley, Chase	5/19/2023	0.8	Call with Special Committee, K&E, Centerview, and R. Campagna and S. Schreiber (A&M) to discuss updated bid.
Campagna, Robert	5/19/2023	0.6	Call with K&E, Centerview, and S. Schreiber (A&M) to debrief the call with bidder and plan for Special Committee meeting.
Campagna, Robert	5/19/2023	0.8	Call with Special Committee, K&E, Centerview, and S. Schreiber and C. Brantley (A&M) to discuss updated bid.
Schreiber, Sam	5/19/2023	0.8	Call with Special Committee, K&E, Centerview, and R. Campagna and C. Brantley (A&M) to discuss updated bid.
Schreiber, Sam	5/19/2023	0.6	Call with K&E, Centerview, and R. Campagna (A&M) to debrief the call with bidder and plan for Special Committee meeting.
Brantley, Chase	5/22/2023	0.5	Call with Special Committee, K&E, Centerview, and R. Campagna and S. Schreiber (A&M) to discuss latest bid developments.



*Exhibit D*

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**MEETINGS**

<b>Professional</b>	<b>Date</b>	<b>Hours</b>	<b>Activity</b>
Campagna, Robert	5/22/2023	0.3	Sub call with Special Committee, K&E, Centerview to discuss regulatory.
Campagna, Robert	5/22/2023	0.5	Call with Special Committee, K&E, Centerview, and S. Schreiber and C. Brantley (A&M) to discuss latest bid developments.
San Luis, Ana	5/22/2023	0.6	J. Tilsner (A&M), A. San Luis (A&M), and G. Wang (A&M) participate in call regarding project internal touchpoint.
Schreiber, Sam	5/22/2023	0.5	Call with Special Committee, K&E, Centerview, and R. Campagna and C. Brantley (A&M) to discuss latest bid developments.
Tilsner, Jeremy	5/22/2023	0.5	J. Tilsner (A&M), A. San Luis (A&M), and G. Wang (A&M) participate in call regarding project internal touchpoint (partial).
Wang, Gege	5/22/2023	0.6	J. Tilsner (A&M), A. San Luis (A&M), and G. Wang (A&M) participate in call regarding project internal touchpoint.
Bixler, Holden	5/23/2023	0.5	Call with R. Campagna, S. Schreiber, C. Dailey, E. Lucas, H. Bixler, P. Kinealy, S. Colangelo, S. Calvert, J. Pogorzelski, J. Tilsner, B. Wadzita, J. Westner, A. Ciriello (all A&M) re: auction, accounting firms, cash mgmt, interco litigation.
Calvert, Sam	5/23/2023	0.5	Call with R. Campagna, S. Schreiber, C. Dailey, E. Lucas, H. Bixler, P. Kinealy, S. Colangelo, S. Calvert, J. Pogorzelski, J. Tilsner, B. Wadzita, J. Westner, A. Ciriello (all A&M) re: auction, accounting firms, cash mgmt, interco litigation.
Campagna, Robert	5/23/2023	0.5	Call with R. Campagna, S. Schreiber, C. Dailey, E. Lucas, H. Bixler, P. Kinealy, S. Colangelo, S. Calvert, J. Pogorzelski, J. Tilsner, B. Wadzita, J. Westner, A. Ciriello (all A&M) re: auction, accounting firms, cash mgmt, interco litigation.
Ciriello, Andrew	5/23/2023	0.5	Call with R. Campagna, S. Schreiber, C. Dailey, E. Lucas, H. Bixler, P. Kinealy, S. Colangelo, S. Calvert, J. Pogorzelski, J. Tilsner, B. Wadzita, J. Westner, A. Ciriello (all A&M) re: auction, accounting firms, cash mgmt, interco litigation.
Colangelo, Samuel	5/23/2023	0.5	Call with R. Campagna, S. Schreiber, C. Dailey, E. Lucas, H. Bixler, P. Kinealy, S. Colangelo, S. Calvert, J. Pogorzelski, J. Tilsner, B. Wadzita, J. Westner, A. Ciriello (all A&M) re: auction, accounting firms, cash mgmt, interco litigation.
Dailey, Chuck	5/23/2023	0.5	Call with R. Campagna, S. Schreiber, C. Dailey, E. Lucas, H. Bixler, P. Kinealy, S. Colangelo, S. Calvert, J. Pogorzelski, J. Tilsner, B. Wadzita, J. Westner, A. Ciriello (all A&M) re: auction, accounting firms, cash mgmt, interco litigation.
Kinealy, Paul	5/23/2023	0.5	Call with R. Campagna, S. Schreiber, C. Dailey, E. Lucas, H. Bixler, P. Kinealy, S. Colangelo, S. Calvert, J. Pogorzelski, J. Tilsner, B. Wadzita, J. Westner, A. Ciriello (all A&M) re: auction, accounting firms, cash mgmt, interco litigation.
Lucas, Emmet	5/23/2023	0.5	Call with R. Campagna, S. Schreiber, C. Dailey, E. Lucas, H. Bixler, P. Kinealy, S. Colangelo, S. Calvert, J. Pogorzelski, J. Tilsner, B. Wadzita, J. Westner, A. Ciriello (all A&M) re: auction, accounting firms, cash mgmt, interco litigation.
Pogorzelski, Jon	5/23/2023	0.5	Call with R. Campagna, S. Schreiber, C. Dailey, E. Lucas, H. Bixler, P. Kinealy, S. Colangelo, S. Calvert, J. Pogorzelski, J. Tilsner, B. Wadzita, J. Westner, A. Ciriello (all A&M) re: auction, accounting firms, cash mgmt, interco litigation.
San Luis, Ana	5/23/2023	0.4	A. San Luis (A&M) and G. Wang (A&M) participate in call with Celsius Engineering team regarding identifying manual withdrawals.

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**MEETINGS**

<b>Professional</b>	<b>Date</b>	<b>Hours</b>	<b>Activity</b>
Schreiber, Sam	5/23/2023	0.5	Call with R. Campagna, S. Schreiber, C. Dailey, E. Lucas, H. Bixler, P. Kinealy, S. Colangelo, S. Calvert, J. Pogorzelski, J. Tilsner, B. Wadzita, J. Westner, A. Ciriello (all A&M) re: auction, accounting firms, cash mgmt, interco litigation.
Tilsner, Jeremy	5/23/2023	0.5	Call with R. Campagna, S. Schreiber, C. Dailey, E. Lucas, H. Bixler, P. Kinealy, S. Colangelo, S. Calvert, J. Pogorzelski, J. Tilsner, B. Wadzita, J. Westner, A. Ciriello (all A&M) re: auction, accounting firms, cash mgmt, interco litigation.
Tilsner, Jeremy	5/23/2023	0.8	J. Tilsner (A&M) and G. Wang (A&M) participate in call with Celsius regarding releasing post-petition deposited assets.
Wadzita, Brent	5/23/2023	0.5	Call with R. Campagna, S. Schreiber, C. Dailey, E. Lucas, H. Bixler, P. Kinealy, S. Colangelo, S. Calvert, J. Pogorzelski, J. Tilsner, B. Wadzita, J. Westner, A. Ciriello (all A&M) re: auction, accounting firms, cash mgmt, interco litigation.
Wang, Gege	5/23/2023	0.4	A. San Luis (A&M) and G. Wang (A&M) participate in call with Celsius Engineering team regarding identifying manual withdrawals.
Wang, Gege	5/23/2023	0.8	J. Tilsner (A&M) and G. Wang (A&M) participate in call with Celsius regarding releasing post-petition deposited assets.
Westner, Jack	5/23/2023	0.5	Call with R. Campagna, S. Schreiber, C. Dailey, E. Lucas, H. Bixler, P. Kinealy, S. Colangelo, S. Calvert, J. Pogorzelski, J. Tilsner, B. Wadzita, J. Westner, A. Ciriello (all A&M) re: auction, accounting firms, cash mgmt, interco litigation.
Campagna, Robert	5/24/2023	1.0	Call with Special Committee, K&E, Centerview, and S. Schreiber (A&M) to discuss the auction results.
San Luis, Ana	5/24/2023	0.5	J. Tilsner (A&M), A. San Luis (A&M), and G. Wang (A&M) participate in call regarding project internal touchpoint.
San Luis, Ana	5/24/2023	0.6	A. San Luis (A&M) and G. Wang (A&M) participate in call with Celsius regarding user universe and classes categorization.
Schreiber, Sam	5/24/2023	0.4	Call with A. Seetharaman and J. Fan (CEL) to discuss potential audit requirements.
Schreiber, Sam	5/24/2023	1.0	Call with Special Committee, K&E, Centerview, and R. Campagna (A&M) to discuss the auction results.
Tilsner, Jeremy	5/24/2023	0.5	J. Tilsner (A&M), A. San Luis (A&M), and G. Wang (A&M) participate in call regarding project internal touchpoint.
Wang, Gege	5/24/2023	0.6	A. San Luis (A&M) and G. Wang (A&M) participate in call with Celsius regarding user universe and classes categorization.
Wang, Gege	5/24/2023	0.5	J. Tilsner (A&M), A. San Luis (A&M), and G. Wang (A&M) participate in call regarding project internal touchpoint.
Brantley, Chase	5/25/2023	1.1	Call with Fahrenheit Group, UCC Advisors, K&E, Centerview, and S. Schreiber (A&M) to review the status of the mining business.
Campagna, Robert	5/25/2023	0.7	Partial participation on weekly call with Celsius mining team.
Schreiber, Sam	5/25/2023	1.1	Call with Fahrenheit Group, UCC Advisors, K&E, Centerview, and C. Brantley (A&M) to review the status of the mining business.
San Luis, Ana	5/26/2023	0.9	A. San Luis (A&M) and G. Wang (A&M) participate in call with Celsius Compliance team regarding fraudulent accounts working session.

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**MEETINGS**

<b>Professional</b>	<b>Date</b>	<b>Hours</b>	<b>Activity</b>
Wang, Gege	5/26/2023	0.9	A. San Luis (A&M) and G. Wang (A&M) participate in call with Celsius Compliance team regarding fraudulent accounts working session.
Schreiber, Sam	5/29/2023	0.9	Call with Special Committee, K&E, and Centerview to discuss progress on disclosure statement, regulatory updates, and next steps.
Allison, Roger	5/30/2023	0.6	Call with R. Campagna, S. Schreiber, C. Dailey, E. Lucas, H. Bixler, P. Kinealy, R. Allison, S. Calvert, S. Colangelo, J. Pogorzelski, J. Tilsner, B. Wadzita, J. Westner, A. Ciriello (all A&M) re: DS, accounting firms, cash, and interco.
Bixler, Holden	5/30/2023	0.6	Call with R. Campagna, S. Schreiber, C. Dailey, E. Lucas, H. Bixler, P. Kinealy, R. Allison, S. Calvert, S. Colangelo, J. Pogorzelski, J. Tilsner, B. Wadzita, J. Westner, A. Ciriello (all A&M) re: DS, accounting firms, cash, and interco.
Calvert, Sam	5/30/2023	0.6	Call with R. Campagna, S. Schreiber, C. Dailey, E. Lucas, H. Bixler, P. Kinealy, R. Allison, S. Calvert, S. Colangelo, J. Pogorzelski, J. Tilsner, B. Wadzita, J. Westner, A. Ciriello (all A&M) re: DS, accounting firms, cash, and interco.
Campagna, Robert	5/30/2023	0.6	Call with R. Campagna, S. Schreiber, C. Dailey, E. Lucas, H. Bixler, P. Kinealy, R. Allison, S. Calvert, S. Colangelo, J. Pogorzelski, J. Tilsner, B. Wadzita, J. Westner, A. Ciriello (all A&M) re: DS, accounting firms, cash, and interco.
Ciriello, Andrew	5/30/2023	0.6	Call with R. Campagna, S. Schreiber, C. Dailey, E. Lucas, H. Bixler, P. Kinealy, R. Allison, S. Calvert, S. Colangelo, J. Pogorzelski, J. Tilsner, B. Wadzita, J. Westner, A. Ciriello (all A&M) re: DS, accounting firms, cash, and interco.
Colangelo, Samuel	5/30/2023	0.6	Call with R. Campagna, S. Schreiber, C. Dailey, E. Lucas, H. Bixler, P. Kinealy, R. Allison, S. Calvert, S. Colangelo, J. Pogorzelski, J. Tilsner, B. Wadzita, J. Westner, A. Ciriello (all A&M) re: DS, accounting firms, cash, and interco.
Dailey, Chuck	5/30/2023	0.6	Call with R. Campagna, S. Schreiber, C. Dailey, E. Lucas, H. Bixler, P. Kinealy, R. Allison, S. Calvert, S. Colangelo, J. Pogorzelski, J. Tilsner, B. Wadzita, J. Westner, A. Ciriello (all A&M) re: DS, accounting firms, cash, and interco.
Gacek, Chris	5/30/2023	0.9	G. Wang (A&M) and C. Gacek (A&M) participate in call regarding fraudulent account analysis.
Kinealy, Paul	5/30/2023	0.6	Call with R. Campagna, S. Schreiber, C. Dailey, E. Lucas, H. Bixler, P. Kinealy, R. Allison, S. Calvert, S. Colangelo, J. Pogorzelski, J. Tilsner, B. Wadzita, J. Westner, A. Ciriello (all A&M) re: DS, accounting firms, cash, and interco.
Lucas, Emmet	5/30/2023	0.6	Call with R. Campagna, S. Schreiber, C. Dailey, E. Lucas, H. Bixler, P. Kinealy, R. Allison, S. Calvert, S. Colangelo, J. Pogorzelski, J. Tilsner, B. Wadzita, J. Westner, A. Ciriello (all A&M) re: DS, accounting firms, cash, and interco.
Pogorzelski, Jon	5/30/2023	0.6	Call with R. Campagna, S. Schreiber, C. Dailey, E. Lucas, H. Bixler, P. Kinealy, R. Allison, S. Calvert, S. Colangelo, J. Pogorzelski, J. Tilsner, B. Wadzita, J. Westner, A. Ciriello (all A&M) re: DS, accounting firms, cash, and interco.
San Luis, Ana	5/30/2023	0.7	A. San Luis (A&M) and G. Wang (A&M) participate in call with Celsius and K&E regarding plan workstream.

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**MEETINGS**

<b>Professional</b>	<b>Date</b>	<b>Hours</b>	<b>Activity</b>
Schreiber, Sam	5/30/2023	0.6	Call with R. Campagna, S. Schreiber, C. Dailey, E. Lucas, H. Bixler, P. Kinealy, R. Allison, S. Calvert, S. Colangelo, J. Pogorzelski, J. Tilsner, B. Wadzita, J. Westner, A. Ciriello (all A&M) re: DS, accounting firms, cash, and interco.
Tilsner, Jeremy	5/30/2023	0.6	Call with R. Campagna, S. Schreiber, C. Dailey, E. Lucas, H. Bixler, P. Kinealy, R. Allison, S. Calvert, S. Colangelo, J. Pogorzelski, J. Tilsner, B. Wadzita, J. Westner, A. Ciriello (all A&M) re: DS, accounting firms, cash, and interco.
Wadzita, Brent	5/30/2023	0.6	Call with R. Campagna, S. Schreiber, C. Dailey, E. Lucas, H. Bixler, P. Kinealy, R. Allison, S. Calvert, S. Colangelo, J. Pogorzelski, J. Tilsner, B. Wadzita, J. Westner, A. Ciriello (all A&M) re: DS, accounting firms, cash, and interco.
Wang, Gege	5/30/2023	0.7	A. San Luis (A&M) and G. Wang (A&M) participate in call with Celsius and K&E regarding plan workstream.
Wang, Gege	5/30/2023	0.9	G. Wang (A&M) and C. Gacek (A&M) participate in call regarding fraudulent account analysis.
Westner, Jack	5/30/2023	0.6	Call with R. Campagna, S. Schreiber, C. Dailey, E. Lucas, H. Bixler, P. Kinealy, R. Allison, S. Calvert, S. Colangelo, J. Pogorzelski, J. Tilsner, B. Wadzita, J. Westner, A. Ciriello (all A&M) re: DS, accounting firms, cash, and interco.
Brantley, Chase	5/31/2023	0.7	Call with UCC advisors and principals, Celsius, Fahrenheit, and R. Campagna and S. Schreiber (A&M) to discuss status of mining operations and new rig deployments.
Brantley, Chase	5/31/2023	0.4	Call with Special Committee, Celsius, K&E, Centerview, and R. Campagna and S. Schreiber (A&M) to discuss deployment and operations of mining rigs.
Brantley, Chase	5/31/2023	0.4	Call with K. Ehrler (M3) and R. Campagna and S. Schreiber (A&M) to discuss project tracking and open items for disclosure statement.
Brantley, Chase	5/31/2023	0.7	Call with Special Committee, K&E, Centerview, and R. Campagna and S. Schreiber (A&M) to discuss regulatory updates, upcoming mediation, and disclosure statement status.
Campagna, Robert	5/31/2023	0.7	Call with UCC advisors and principals, Celsius, Fahrenheit, and S. Schreiber and C. Brantley (A&M) to discuss status of mining operations and new rig deployments.
Campagna, Robert	5/31/2023	0.4	Call with K. Ehrler (M3) and S. Schreiber and C. Brantley (A&M) to discuss project tracking and open items for disclosure statement.
Campagna, Robert	5/31/2023	0.7	Call with Special Committee, K&E, Centerview, and S. Schreiber and C. Brantley (A&M) to discuss regulatory updates, upcoming mediation, and disclosure statement status.
Campagna, Robert	5/31/2023	0.4	Call with Special Committee, Celsius, K&E, Centerview, and S. Schreiber and C. Brantley (A&M) to discuss deployment and operations of mining rigs.
Gacek, Chris	5/31/2023	0.5	J. Tilsner (A&M), A. San Luis (A&M), G. Wang (A&M), and C. Gacek (A&M) participate in call regarding project internal touchpoint.
San Luis, Ana	5/31/2023	0.5	A. San Luis (A&M) and G. Wang (A&M) participate in call with Celsius data team regarding withdrawal eligible balances rounding corrections.
San Luis, Ana	5/31/2023	0.5	J. Tilsner (A&M), A. San Luis (A&M), G. Wang (A&M), and C. Gacek (A&M) participate in call regarding project internal touchpoint.

*Exhibit D*

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**MEETINGS**

<b>Professional</b>	<b>Date</b>	<b>Hours</b>	<b>Activity</b>
Schreiber, Sam	5/31/2023	0.7	Call with UCC advisors and principals, Celsius, Fahrenheit, and R. Campagna and C. Brantley (A&M) to discuss status of mining operations and new rig deployments.
Schreiber, Sam	5/31/2023	0.4	Call with Special Committee, Celsius, K&E, Centerview, and R. Campagna and C. Brantley (A&M) to discuss deployment and operations of mining rigs.
Schreiber, Sam	5/31/2023	0.4	Call with K. Ehrler (M3) and R. Campagna and C. Brantley (A&M) to discuss project tracking and open items for disclosure statement.
Schreiber, Sam	5/31/2023	0.7	Call with Special Committee, K&E, Centerview, and R. Campagna and C. Brantley (A&M) to discuss regulatory updates, upcoming mediation, and disclosure statement status.
Tilsner, Jeremy	5/31/2023	0.5	J. Tilsner (A&M), A. San Luis (A&M), G. Wang (A&M), and C. Gacek (A&M) participate in call regarding project internal touchpoint.
Wang, Gege	5/31/2023	0.5	A. San Luis (A&M) and G. Wang (A&M) participate in call with Celsius data team regarding withdrawal eligible balances rounding corrections.
Wang, Gege	5/31/2023	0.5	J. Tilsner (A&M), A. San Luis (A&M), G. Wang (A&M), and C. Gacek (A&M) participate in call regarding project internal touchpoint.
<b>Subtotal</b>		<b>144.5</b>	

**MONTHLY OPERATING REPORT/UST REPORT**

<b>Professional</b>	<b>Date</b>	<b>Hours</b>	<b>Activity</b>
Lucas, Emmet	5/2/2023	0.4	Compile April bank statements for Celsius Debtors to provide US Trustee for monthly operating reports.
Calvert, Sam	5/16/2023	1.7	Compiling relevant financial data for March MOR and begin refresh of the support file.
Lucas, Emmet	5/16/2023	2.3	Prepare supporting schedules, exhibits for April monthly operating report for Part 1, Part 5.
Brantley, Chase	5/17/2023	0.3	Review mining April MOR schedule.
Calvert, Sam	5/17/2023	1.4	Updates to insider payments schedule and cash flow schedules (MOR).
Calvert, Sam	5/17/2023	2.7	Updates to BS and PL schedules (MOR).
Calvert, Sam	5/17/2023	1.2	Updates to mining schedules (MOR).
Calvert, Sam	5/17/2023	2.4	Preliminary review of outputs and additional reconciliations (MOR).
Calvert, Sam	5/17/2023	0.7	Preparation of tax summary for April and disbursement to Celsius tax team for approval.
Calvert, Sam	5/18/2023	1.7	Additional review of accounting entries related to March activity (MOR) and related correspondence with Celsius teams.
Calvert, Sam	5/18/2023	0.6	Updates to MOR following receipt of tax information and additional commentary received from A. Seetharaman (Celsius).

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**MONTHLY OPERATING REPORT/UST REPORT**

<b>Professional</b>	<b>Date</b>	<b>Hours</b>	<b>Activity</b>
Calvert, Sam	5/18/2023	0.3	Update to MOR for pro fees schedule updates.
Calvert, Sam	5/18/2023	0.3	Preparation of draft MORs for Celsius review.
Calvert, Sam	5/18/2023	1.1	Review of intercompany entries made in April.
Calvert, Sam	5/18/2023	0.8	Call with E. Lucas (A&M) re: pro fee payment schedule and additional updates thereto.
Calvert, Sam	5/18/2023	0.5	Call with A. Seetharaman (Celsius) and A. Ciriello (A&M) re: April MOR review.
Calvert, Sam	5/18/2023	2.4	Revisions to MOR following conversation with A. Seetharaman re: updated entries at several entries and IC related adjustments.
Ciriello, Andrew	5/18/2023	0.5	Call with A. Seetharaman (CEL) and S. Calvert (A&M) re: April MOR review.
Lucas, Emmet	5/18/2023	1.9	Update model mechanics in monthly operating report template to include roll forward of outstanding professional fee amounts, update outputs for Part 5.
Lucas, Emmet	5/18/2023	0.8	Call with S. Calvert (A&M) re: pro fee payment schedule and additional updates thereto.
Lucas, Emmet	5/18/2023	1.1	Verify draft April monthly operating reports reconcile to supporting cash model.
Calvert, Sam	5/19/2023	0.2	Call with J. Pogorzelski (A&M) re: model changes to MOR support file to expedite production.
Calvert, Sam	5/19/2023	0.3	Call with C. Ferraro, K. Tang, A. Seetharaman (CEL) and A. Ciriello, S. Calvert (A&M) to discuss April MOR.
Ciriello, Andrew	5/19/2023	0.3	Call with C. Ferraro, K. Tang, A. Seetharaman (CEL) and S. Calvert (A&M) to discuss April MOR.
Pogorzelski, Jon	5/19/2023	1.3	Prepare analysis of monthly operating report for each debtor in the month of April.
Pogorzelski, Jon	5/19/2023	0.2	Call with S. Calvert (A&M) re: model changes to MOR support file to expedite production.
Calvert, Sam	5/21/2023	0.6	Correspondence with J. Pogorzelski (A&M) and K&E team to ensure timely delivery of April MOR and production of same.
Pogorzelski, Jon	5/21/2023	1.8	Process updated data related to the monthly operating report for April.
Lucas, Emmet	5/22/2023	0.4	Prepare detailed bank transactions for April in excel per request of U.S. Trustee.
Calvert, Sam	5/23/2023	0.6	Clean up of MOR support file ahead of distribution to M3 team.
<b>Subtotal</b>		<b>30.8</b>	

**MOTIONS/ORDERS**

<b>Professional</b>	<b>Date</b>	<b>Hours</b>	<b>Activity</b>
Bapna, Rishabh	5/1/2023	0.6	Prepare list of questions on LTI analysis.

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**MOTIONS/ORDERS**

<b>Professional</b>	<b>Date</b>	<b>Hours</b>	<b>Activity</b>
Bapna, Rishabh	5/1/2023	0.6	Meeting with A. Hoeinghaus (A&M), J. Deets (A&M) & R. Dinh (A&M) to review and analyze historical LTIP grants for KEIP motion support.
Bapna, Rishabh	5/1/2023	1.2	Update LTI analysis.
Campagna, Robert	5/1/2023	1.3	Review / revise substantive consolidation motion prior to filing.
Ciriello, Andrew	5/1/2023	0.3	Call with G. Hensley (K&E) regarding substantive consolidation motion.
Ciriello, Andrew	5/1/2023	0.1	Provide notice to UCC/UST regarding workers' compensation claims.
Ciriello, Andrew	5/1/2023	1.2	Review final draft of substantive consolidation motion and provide comments to counsel.
Colangelo, Samuel	5/1/2023	0.4	Reconcile amounts paid to OCPs per request from counsel.
Deets, James	5/1/2023	1.9	Review historical compensation analysis for KEIP motion support.
Deets, James	5/1/2023	0.6	Meeting with A. Hoeinghaus (A&M), R. Bapna (A&M) & R. Dinh (A&M) to review and analyze historical LTIP grants for KEIP motion support.
Dinh, Riley	5/1/2023	0.6	Meeting with A. Hoeinghaus (A&M), J. Deets (A&M) & R. Bapna (A&M) to review and analyze historical LTIP grants for KEIP motion support.
Hoeinghaus, Allison	5/1/2023	0.6	Meeting with J. Deets (A&M), R. Bapna (A&M) & R. Dinh (A&M) to review and analyze historical LTIP grants for KEIP motion support.
Schreiber, Sam	5/1/2023	0.2	Consolidate comments from team related to subcon motion.
Schreiber, Sam	5/1/2023	2.3	Develop comments to draft subcon motion.
Schreiber, Sam	5/1/2023	0.4	Review updated draft of subcon motion.
Bapna, Rishabh	5/2/2023	0.8	Review new CEL tokens data relating to historical LTIP analysis for KEIP motion.
Bapna, Rishabh	5/2/2023	0.8	Update LTI Analysis to incorporate review comments.
Ciriello, Andrew	5/2/2023	0.4	Comment on coin report for the week ending 4/21.
Ciriello, Andrew	5/2/2023	0.3	Correspond with Celsius finance team and A&M team regarding coin reports for the weeks ending 4/14 and 4/21.
Colangelo, Samuel	5/2/2023	0.7	Update and reformat loan and borrow files as of 4/21 for inclusion in weekly coin report.
Colangelo, Samuel	5/2/2023	0.6	Respond to internal questions regarding 4/21 coin report and update accordingly.
Colangelo, Samuel	5/2/2023	1.3	Analyze and reconcile variance and explanation sections of 4/21 coin report.
Colangelo, Samuel	5/2/2023	0.5	Edit Celsius freeze report as of 4/21 and include in weekly coin report.



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**MOTIONS/ORDERS**

<b>Professional</b>	<b>Date</b>	<b>Hours</b>	<b>Activity</b>
Deets, James	5/2/2023	2.7	Review revised historical compensation analysis for KEIP motion support; revise analysis; review new CEL tokens data relating to historical LTIP analysis for KEIP motion.
Deets, James	5/2/2023	1.4	Review KEIP comparisons in preparation for KEIP motion hearing; revise and update analysis of bonus payments from SOFA in response to Crews objection to KEIP motion.
Dinh, Riley	5/2/2023	1.8	Update case timeline; research bonus payments from SOFA in response to Crews objection to KEIP motion; prepare comparison of KEIPs for FTX and Celsius.
Hoeinghaus, Allison	5/2/2023	1.2	Review revised historical compensation analysis for KEIP motion support; review new CEL tokens data relating to historical LTIP analysis for KEIP motion.
Hoeinghaus, Allison	5/2/2023	2.1	Review historical compensation analysis for KEIP motion support.
Bapna, Rishabh	5/3/2023	2.4	Review newly provided LTI data and revise Historical LTI Analysis accordingly.
Campagna, Robert	5/3/2023	0.2	Meet with A. Ciriello (A&M) to discuss case to date coin report.
Ciriello, Andrew	5/3/2023	0.2	Meet with R. Campagna (A&M) to discuss case to date coin report.
Ciriello, Andrew	5/3/2023	0.2	Call with L. Workman (CEL) to discuss changes in earn and collateral liabilities in coin report.
Colangelo, Samuel	5/3/2023	0.8	Further review 4/21 coin report and respond to internal questions on variance section.
Colangelo, Samuel	5/3/2023	0.6	Assemble and distribute equity variance summary for 4/21 coin report.
Colangelo, Samuel	5/3/2023	0.8	Further update post-petition coin quantity transaction notification analysis to include missing transactions.
Deets, James	5/3/2023	1.6	Review FTX KEIP motion in preparation for KEIP hearing; review updated historical compensation analysis; analyze FTX company data for comparison of KEIPs in connection with KEIP hearing.
Dinh, Riley	5/3/2023	2.9	Review historical compensation analysis for KEIP motion support.
Dinh, Riley	5/3/2023	1.1	Analyze FTX company data for comparison of KEIPs in connection with KEIP hearing.
Hoeinghaus, Allison	5/3/2023	0.3	Review FTX KEIP motion in preparation for KEIP hearing.
Colangelo, Samuel	5/4/2023	0.2	Assemble CV Reporting file for the week ending 4/28 for distribution to UCC.
Colangelo, Samuel	5/4/2023	1.8	Update coin quantity movement analysis to reflect new data points per request from counsel.
Deets, James	5/4/2023	0.3	Review revised historical compensation summary for KEIP motion preparation.
Dinh, Riley	5/4/2023	1.3	Review revised historical compensation summary for KEIP motion preparation.
Deets, James	5/5/2023	0.3	Continue to review revised historical compensation summary for KEIP motion preparation.



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<b>Professional</b>	<b>Date</b>	<b>Hours</b>	<b>Activity</b>
Hoeinghaus, Allison	5/5/2023	0.6	Review revised historical compensation summary for KEIP motion preparation.
Ciriello, Andrew	5/8/2023	0.2	Review freeze report for the week ending 5/5.
Colangelo, Samuel	5/8/2023	0.6	Assemble OCP variance report for tracked amounts per request from counsel.
Deets, James	5/8/2023	0.7	Correspondence regarding KEIP metrics; work on FTX motion comparison to Celsius KEIP motion.
Deets, James	5/8/2023	2.7	Review summary of peer KEIP plans in preparation for hearing on KEIP motion.
Dinh, Riley	5/8/2023	2.3	Review summary of precedent KEIP plans in preparation for hearing on KEIP motion.
Hoeinghaus, Allison	5/8/2023	0.3	Correspondence regarding KEIP metrics; review comparison of KEIPs for FTX and Celsius.
Ciriello, Andrew	5/9/2023	0.9	Review coin report for the week ending 4/28.
Colangelo, Samuel	5/9/2023	0.3	Respond to internal questions regarding 4/28 coin report and equity variance.
Colangelo, Samuel	5/9/2023	0.6	Update and reformat loan and borrow files as of 4/28 for inclusion in weekly coin report.
Colangelo, Samuel	5/9/2023	1.4	Analyze and reconcile variance and explanation sections of 4/28 coin report.
Colangelo, Samuel	5/9/2023	0.6	Edit Celsius freeze report as of 4/28 and include in weekly coin report.
Colangelo, Samuel	5/9/2023	0.6	Edit and reformat loan and borrow files as of 5/5 for inclusion in weekly coin report.
Deets, James	5/9/2023	1.2	Review summary of peer KEIP plans in preparation for hearing on KEIP motion.
Dinh, Riley	5/9/2023	2.2	Update bankruptcy KEIP summaries, engagement timeline and checklist.
Hoeinghaus, Allison	5/9/2023	1.5	Review summary of peer KEIP plans in preparation for hearing on KEIP motion.
Ciriello, Andrew	5/10/2023	0.2	Correspond with A&M team regarding adjustments to 4/14 and 4/21 coin reports.
Ciriello, Andrew	5/10/2023	0.2	Call with D. Tappen (CEL) regarding 4/14 coin report.
Colangelo, Samuel	5/10/2023	0.7	Reconcile termination and active headcount files and per request from Celsius.
Colangelo, Samuel	5/10/2023	0.3	Update presentation materials reflecting latest headcount analysis.
Colangelo, Samuel	5/10/2023	0.4	Update exchange rates and wage cost calculations in latest headcount analysis.
Colangelo, Samuel	5/10/2023	2.3	Update headcount analysis and forecast to reflect latest personnel data and scenarios received from Celsius.

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<b>Professional</b>	<b>Date</b>	<b>Hours</b>	<b>Activity</b>
Colangelo, Samuel	5/10/2023	0.4	Reconcile bank activity to identify specific cash transactions referenced in 4/28 coin report.
Hoeinghaus, Allison	5/10/2023	2.1	Continue to review summary of peer KEIP plans in preparation for hearing on KEIP motion.
Colangelo, Samuel	5/11/2023	1.4	Update Celsius organizational chart to reflect latest personnel data received from HR department.
Colangelo, Samuel	5/11/2023	0.4	Update headcount presentation materials per internal comments.
Colangelo, Samuel	5/11/2023	0.2	Assemble CV Reporting file for the week ending 5/5 for distribution to UCC.
Colangelo, Samuel	5/11/2023	0.3	Correspond with Celsius and A&M team regarding latest headcount presentation materials and updates to be made.
Schreiber, Sam	5/11/2023	0.3	Review latest draft of management metrics supporting potential KEIP.
Ciriello, Andrew	5/12/2023	0.5	Review cash and coin reports for March and April 2023.
Colangelo, Samuel	5/12/2023	0.3	Assemble coin balances extract to support filed cash and coin report.
Colangelo, Samuel	5/12/2023	0.8	Update coin manual adjustments in prior coin reports to reflect revised data received from Celsius.
Colangelo, Samuel	5/12/2023	0.5	Assemble and distribute equity variance summary for 4/28 coin report.
Hoeinghaus, Allison	5/15/2023	0.3	Review bankruptcy KEIP summaries, engagement timeline and checklist.
Ciriello, Andrew	5/16/2023	0.6	Review coin reports as of 4/14, 4/21 and 4/28 to reflect changes to collateral and earn balances based on input from management.
Colangelo, Samuel	5/16/2023	0.2	Assemble April OCP payment report per internal request.
Colangelo, Samuel	5/16/2023	2.8	Update 4/14, 4/21, and 4/28 coin reports to include revised freeze report bases sent by Celsius.
Colangelo, Samuel	5/17/2023	0.3	Finalize 4/14, 4/21, and 4/28 coin reports to reflect internal comments.
Colangelo, Samuel	5/17/2023	1.2	Update investment manual adjustments and corresponding balance sheet summaries in 4/14, 4/21, and 4/28 coin reports.
Ciriello, Andrew	5/18/2023	0.7	Review freeze report for the week ending 5/5/2023.
Colangelo, Samuel	5/18/2023	0.5	Edit Celsius freeze report as of 5/5 and include in weekly coin report.
Colangelo, Samuel	5/18/2023	1.3	Analyze and reconcile variance and explanation sections of 5/5 coin report.
Ciriello, Andrew	5/19/2023	0.3	Review revised freeze report for the week ending 5/5/2023.
Ciriello, Andrew	5/19/2023	0.6	Review freeze report for the week ending 5/12/2023.

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**MOTIONS/ORDERS**

<b>Professional</b>	<b>Date</b>	<b>Hours</b>	<b>Activity</b>
Colangelo, Samuel	5/19/2023	1.4	Analyze and reconcile variance and explanation sections of 5/12 coin report.
Colangelo, Samuel	5/19/2023	0.5	Assemble and distribute equity variance summary for 5/5 coin report.
Colangelo, Samuel	5/19/2023	0.4	Update 5/5 coin report to reflect internal comments and updated transaction information received from Celsius.
Colangelo, Samuel	5/19/2023	0.6	Edit Celsius freeze report as of 5/12 and include in weekly coin report.
Colangelo, Samuel	5/19/2023	0.2	Assemble CV Reporting file for the week ending 5/12 for distribution to UCC.
Ciriello, Andrew	5/22/2023	0.8	Review revised coin reports for the weeks ending 5/5 and 5/12.
Colangelo, Samuel	5/22/2023	0.6	Update and reformat loan and borrow files as of 5/12 for inclusion in weekly coin report.
Colangelo, Samuel	5/22/2023	0.4	Update 5/12 coin report to reflect accurate loans/borrows balances and internal comments.
Colangelo, Samuel	5/22/2023	0.6	Assemble and distribute equity variance summary for 5/12 coin report.
Colangelo, Samuel	5/22/2023	0.2	Update 5/5 coin report to reflect updated transaction information sent by Celsius.
Colangelo, Samuel	5/25/2023	0.2	Assemble CV Reporting file for the week ending 5/19 for distribution to UCC.
Colangelo, Samuel	5/26/2023	0.6	Review pre-petition wage related invoices and relevant wage motion section to determine payment ability.
Colangelo, Samuel	5/26/2023	1.3	Analyze and reconcile variance and explanation sections of 5/19 coin report.
Colangelo, Samuel	5/26/2023	0.5	Edit Celsius freeze report as of 5/19 and include in weekly coin report.
Ciriello, Andrew	5/30/2023	0.4	Provide comments on revised draft of freeze report for the week ending 5/19.
Ciriello, Andrew	5/30/2023	0.2	Correspond with finance team regarding freeze report for the week ending 5/26.
Colangelo, Samuel	5/30/2023	0.4	Review 5/19 freeze report to identify and resolve issues in asset variance section.
Colangelo, Samuel	5/30/2023	0.2	Respond to internal questions regarding 5/19 coin report and assemble list of open items to send to Celsius.
Colangelo, Samuel	5/30/2023	0.6	Edit and reformat loan and borrow files as of 5/19 for inclusion in weekly coin report.
Hoeinghaus, Allison	5/30/2023	0.3	Correspondence regarding KEIP metrics and current status of process.
Ciriello, Andrew	5/31/2023	0.5	Review draft coin report for the week ending 5/26.
Colangelo, Samuel	5/31/2023	0.2	Correspond with Celsius team regarding unexplained coin movements in 5/19 freeze report.

*Exhibit D*

***Celsius Network, LLC, et al.,  
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**MOTIONS/ORDERS**

<b>Professional</b>	<b>Date</b>	<b>Hours</b>	<b>Activity</b>
Colangelo, Samuel	5/31/2023	0.5	Assemble and distribute equity variance summary for 5/19 coin report.
Colangelo, Samuel	5/31/2023	0.4	Edit and reformat loan and borrow files as of 5/26 for inclusion in weekly coin report.
Colangelo, Samuel	5/31/2023	1.2	Analyze and reconcile variance and explanation sections of 5/26 coin report.
Colangelo, Samuel	5/31/2023	0.4	Assemble and distribute equity variance summary for 5/26 coin report.
Colangelo, Samuel	5/31/2023	0.6	Edit Celsius freeze report as of 5/26 and include in weekly coin report.
Colangelo, Samuel	5/31/2023	0.3	Update 5/19 coin report to reflect revised coin information received from Celsius and distribute to UCC advisors.
<b>Subtotal</b>		<b>93.2</b>	

**PLAN / DISCLOSURE STATEMENT**

<b>Professional</b>	<b>Date</b>	<b>Hours</b>	<b>Activity</b>
Bixler, Holden	5/1/2023	0.7	Review and provide comments to distribution considerations slide and correspond with team re: same.
Bixler, Holden	5/1/2023	0.5	Confer with C. Ferraro (CEL) and A&M team re: distribution planning and issues.
Bixler, Holden	5/1/2023	1.3	Prepare estimated distribution budget and confer with team re: same.
Brantley, Chase	5/1/2023	1.2	Analyze and provide comments for updated back up bid comparison schedule.
Schreiber, Sam	5/1/2023	0.5	Analyze cost structure of bidder proposal under wind down plan.
Schreiber, Sam	5/1/2023	1.9	Review updated comparison of wind down analysis to bidder proposal.
Brantley, Chase	5/2/2023	0.8	Analyze latest draft of the NAV recovery waterfall and correspond with Centerview and team ahead of distribution to the UCC.
Brantley, Chase	5/2/2023	0.3	Correspond with the Company re: latest mining bid proposal documents.
Brantley, Chase	5/2/2023	0.2	Finalize and share draft NAV recovery waterfall with the UCC.
Brantley, Chase	5/2/2023	0.6	Correspond with the Fahrenheit group and K&E re: access letter to receive valuation analysis.
Brantley, Chase	5/2/2023	1.0	Follow up call with K&E, special committee and BRIC team to discuss distribution agent.
Campagna, Robert	5/2/2023	1.2	Review and finalize updated waterfall summary based upon latest bid structure.
Dailey, Chuck	5/2/2023	1.8	Update NewCo waterfall and NAV balance sheet for distribution to the UCC.
Schreiber, Sam	5/2/2023	0.4	Prepare waterfall analysis for UCC review.

*Exhibit D*

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<b>Professional</b>	<b>Date</b>	<b>Hours</b>	<b>Activity</b>
Bixler, Holden	5/3/2023	0.6	Correspond with J. Mudd (K&E) re: solicitation and claims reconciliation open issues.
Brantley, Chase	5/3/2023	0.6	Respond to questions from Celsius mining team re: comparison between both mining proposals.
Brantley, Chase	5/3/2023	0.7	Analyze latest bid proposal from NovaWulf and update comparison schedules.
Brantley, Chase	5/3/2023	0.4	Participate in meeting with potential bidder, Celsius, K&E, CVP, UCC, W&C, PWP, and R. Campagna, A. Ciriello (A&M) to discuss revised bid.
Brantley, Chase	5/3/2023	2.2	Working sessions with bidders re: comparison of certain mining aspects included in the bids.
Brantley, Chase	5/3/2023	0.5	Participate in call with S. Calvert (A&M), D. Albert and Q. Lawlor (Celsius) re: mining bid comparison and auction next steps.
Brantley, Chase	5/3/2023	0.4	Analyze and respond to questions re: latest back up bid comparison schedule.
Calvert, Sam	5/3/2023	0.5	Participate in call with C. Brantley (A&M), D. Albert and Q. Lawlor (Celsius) re: mining bid comparison and auction next steps.
Campagna, Robert	5/3/2023	0.4	Participate in meeting with potential bidder, Celsius, K&E, CVP, UCC, W&C, PWP, and A. Ciriello, C. Brantley (A&M) to discuss revised bid.
Ciriello, Andrew	5/3/2023	1.4	Partial participation at bankruptcy auction / discussions with Debtor and UCC professionals.
Ciriello, Andrew	5/3/2023	0.3	Partial participation in meeting with potential bidders, Celsius, K&E, CVP, UCC, W&C, PWP, and R. Campagna, C. Brantley (A&M) to discuss revised bids.
Dailey, Chuck	5/3/2023	0.4	Review operating expense from potential bidders and compare to company-led wind down analysis.
Dailey, Chuck	5/3/2023	1.2	Update wind down analysis for cost updates and wind down timing.
Dailey, Chuck	5/3/2023	1.2	Update liquidation analysis DS exhibit for comments.
Dailey, Chuck	5/3/2023	2.5	Review liquidation analysis model as it relates to implementation of subcon.
Bixler, Holden	5/4/2023	0.3	Review and provide comments to updated distribution fee estimate.
Brantley, Chase	5/4/2023	0.3	Review and provide comments for payment approval file for the week ending May 5.
Brantley, Chase	5/4/2023	0.6	Correspond with R. Man (Celsius) re: certain staking related items.
Brantley, Chase	5/4/2023	0.8	Analyze latest bid proposal from Fahrenheit team and update comparison schedules.
Brantley, Chase	5/4/2023	1.4	Analyze and update historical staking analysis to compare with latest bid proposal from Fahrenheit.
Brantley, Chase	5/4/2023	0.6	Partial participation in meeting with Celsius management, K&E, Centerview, W&C, PWP, M3 and R. Campagna, A. Ciriello (A&M) to discuss staking business post emergence.

*Exhibit D*

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**PLAN / DISCLOSURE STATEMENT**

<b>Professional</b>	<b>Date</b>	<b>Hours</b>	<b>Activity</b>
Brantley, Chase	5/4/2023	0.9	Meet with potential purchaser, Celsius management, K&E, Centerview, M3, PWP, W&C and R. Campagna, A. Ciriello (A&M) to discuss revised bid by potential purchaser.
Brantley, Chase	5/4/2023	1.2	Analyze and provide comments on presentation for latest back up bid comparison.
Brantley, Chase	5/4/2023	1.2	Meet with Celsius management, K&E, Centerview and R. Campagna, A. Ciriello (A&M) to discuss value increases in latest bids.
Campagna, Robert	5/4/2023	1.2	Meet with Celsius management, K&E, Centerview and A. Ciriello, C. Brantley (A&M) to discuss value increases in latest bids.
Campagna, Robert	5/4/2023	0.6	Partial participation in meeting with Celsius management, K&E, Centerview, W&C, PWP, M3 and A. Ciriello, C. Brantley (A&M) to discuss staking business post emergence.
Campagna, Robert	5/4/2023	0.9	Meet with potential purchaser, Celsius management, K&E, Centerview, M3, PWP, W&C and A. Ciriello, C. Brantley (A&M) to discuss revised bid by potential purchaser.
Ciriello, Andrew	5/4/2023	0.6	Partial participation in meeting with Celsius management, K&E, Centerview, W&C, PWP, M3 and R. Campagna, C. Brantley (A&M) to discuss staking business post emergence.
Ciriello, Andrew	5/4/2023	0.9	Meet with potential purchaser, Celsius management, K&E, Centerview, M3, PWP, W&C and R. Campagna, C. Brantley (A&M) to discuss revised bid by potential purchaser.
Ciriello, Andrew	5/4/2023	1.2	Meet with Celsius management, K&E, Centerview and R. Campagna, C. Brantley (A&M) to discuss value increases in latest bids.
Brantley, Chase	5/5/2023	0.7	Respond to comments re: presentation of back up bid and wind down alternatives.
Brantley, Chase	5/5/2023	0.4	Analyze latest term sheet from Fahrenheit group.
Brantley, Chase	5/8/2023	0.6	Analyze and provide comments for illustrative site profitability comparison of US BTC proposal.
Brantley, Chase	5/8/2023	0.6	Correspond with M3 and the Company re: site build specifics in US BTC bid.
Brantley, Chase	5/8/2023	0.4	Respond to questions from team re: estimated recoveries of certain classes.
Brantley, Chase	5/8/2023	0.3	Call with K&E, Centerview, and S. Schreiber (A&M) to debrief an earlier call with Fahrenheit regarding their bid term sheet.
Brantley, Chase	5/8/2023	1.4	Call with UCC advisors, K&E, Centerview, and S. Schreiber (A&M) to discuss next steps in auction.
Campagna, Robert	5/8/2023	0.7	Analysis of pro forma balance sheet to be shared with regulators.
Schreiber, Sam	5/8/2023	1.4	Call with UCC advisors, K&E, Centerview, and C. Brantley (A&M) to discuss next steps in auction.
Schreiber, Sam	5/8/2023	1.2	Compare modeled mining costs in two NewCo bids.
Schreiber, Sam	5/8/2023	0.9	Prepare response to NewCo illustrative balance sheet questions from K&E.

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<b>Professional</b>	<b>Date</b>	<b>Hours</b>	<b>Activity</b>
Schreiber, Sam	5/8/2023	0.3	Call with K&E, Centerview, and C. Brantley (A&M) to debrief an earlier call with Fahrenheit regarding their bid term sheet.
Brantley, Chase	5/9/2023	1.0	Participate in call with M3, Celsius and US BTC to discuss new build construction estimates.
Campagna, Robert	5/9/2023	0.9	Balance sheet analysis related to regulatory request.
Schreiber, Sam	5/9/2023	0.2	Attend on-the-record auction update.
Brantley, Chase	5/10/2023	0.4	Call with S. Schreiber and C. Dailey (A&M) to discuss status of disclosure statement exhibits.
Brantley, Chase	5/10/2023	0.3	Review building scope schedule provided by US BTC.
Brantley, Chase	5/10/2023	0.5	Follow up call with S. Calvert (A&M), M3, Celsius and US BTC to discuss mining facility build out.
Calvert, Sam	5/10/2023	0.4	Partial participation in follow up call with US BTC, M3, Celsius and C. Brantley (A&M) re: mining facility build out.
Dailey, Chuck	5/10/2023	0.4	Call with C. Brantley and S. Schreiber (A&M) to discuss status of disclosure statement exhibits.
Schreiber, Sam	5/10/2023	0.4	Call with C. Brantley and C. Dailey (A&M) to discuss status of disclosure statement exhibits.
Bixler, Holden	5/11/2023	0.7	Call with Special Committee, K&E, R. Campagna, S. Schreiber, J. Tilsner (A&M) to review wind down forecast and related estate expenses.
Brantley, Chase	5/11/2023	0.6	Participate in call with M3, Celsius and hosting customer of potential bidder.
Brantley, Chase	5/11/2023	0.3	Correspond with UCC, Centerview and A&M re: feedback received w/r/t US BTC as an operator.
Campagna, Robert	5/11/2023	0.7	Call with Special Committee, K&E, S. Schreiber, H. Bixler, J. Tilsner (A&M) to review wind down forecast and related estate expenses.
Ciriello, Andrew	5/11/2023	0.2	Call with D. Latona (K&E) to discuss employee releases in the plan of reorganization.
Schreiber, Sam	5/11/2023	0.8	Review feedback from reference party related to potential bidder.
Schreiber, Sam	5/11/2023	0.7	Call with Special Committee, K&E, R. Campagna, H. Bixler, J. Tilsner (A&M) to review wind down forecast and related estate expenses.
Tilsner, Jeremy	5/11/2023	0.7	Call with Special Committee, K&E, R. Campagna, H. Bixler, S. Schreiber (A&M) to review wind down forecast and related estate expenses.
Brantley, Chase	5/12/2023	0.3	Correspond with the UCC and team re: staking follow up questions.
Campagna, Robert	5/12/2023	0.9	Call with potential bidder, M3, W&C, PWP, K&E, CVP, and S. Schreiber (A&M) to discuss staking diligence.
Schreiber, Sam	5/12/2023	0.9	Analyze bidder's mining uptime data.
Schreiber, Sam	5/12/2023	0.9	Call with potential bidder, M3, W&C, PWP, K&E, CVP, and R. Campagna (A&M) to discuss staking diligence.

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<b>Professional</b>	<b>Date</b>	<b>Hours</b>	<b>Activity</b>
Campagna, Robert	5/13/2023	0.5	Call with Special Committee, K&E, CVP, and S. Schreiber (A&M) to debrief NovaWulf's bid presentation and discuss next steps.
Campagna, Robert	5/13/2023	2.6	Call with all UCC and Debtor advisors, UCC members, Special Committee, NovaWulf, and S. Schreiber and A. Ciriello (A&M) to discuss NovaWulf's bid.
Ciriello, Andrew	5/13/2023	2.0	Partial participation in call with all UCC and Debtor advisors, UCC members, Special Committee, NovaWulf, and R. Campagna and S. Schreiber (A&M) to discuss NovaWulf's bid.
Schreiber, Sam	5/13/2023	0.5	Call with Special Committee, K&E, CVP, and R. Campagna (A&M) to debrief NovaWulf's bid presentation and discuss next steps.
Schreiber, Sam	5/13/2023	2.6	Call with all UCC and Debtor advisors, UCC members, Special Committee, NovaWulf, and R. Campagna and A. Ciriello (A&M) to discuss NovaWulf's bid.
Schreiber, Sam	5/14/2023	0.6	Review draft term sheet from NovaWulf supporting their bid.
Brantley, Chase	5/15/2023	0.7	Participate in call with UCC, Centerview and K&E re: reference for potential bidder.
Dailey, Chuck	5/15/2023	1.2	Update NewCo waterfall analysis for 4/28 coin quantities.
Schreiber, Sam	5/15/2023	1.3	Review updated draft bidder proposal and compare to prior bid.
Ciriello, Andrew	5/16/2023	1.4	Review revised bid materials submitted by prospective buyer.
Schreiber, Sam	5/16/2023	2.4	Research precedent disclosure statements in other crypto cases for comparison to Celsius disclosure statement.
Brantley, Chase	5/17/2023	0.5	Call with UCC, K&E, Centerview and potential bidder to discuss site build assumptions in bid proposal.
Campagna, Robert	5/17/2023	0.5	Call with T. Ramos (CEL) and S. Schreiber (A&M) to discuss emergence workstreams.
Schreiber, Sam	5/17/2023	1.3	Continue research related to other crypto case disclosure statements and treatment of wind down scenarios.
Schreiber, Sam	5/17/2023	0.5	Call with T. Ramos (CEL) and R. Campagna (A&M) to discuss emergence workstreams.
Brantley, Chase	5/18/2023	1.1	Review revised term sheet from the NovaWulf group.
Brantley, Chase	5/18/2023	0.8	Analyze and provide comments on comparison schedule between BRIC proposal and Company numbers.
Brantley, Chase	5/18/2023	1.3	Review latest developments from the mining proposal from Fahrenheit group.
Brantley, Chase	5/18/2023	1.2	Review and outline questions on latest BRIC proposal and recovery estimates.
Campagna, Robert	5/18/2023	1.1	Review / analysis of BlockFi DS and POR related to wind down estate.
Campagna, Robert	5/18/2023	1.2	Review / analysis of Voyager DS and liquidation procedures.



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<b>Professional</b>	<b>Date</b>	<b>Hours</b>	<b>Activity</b>
Colangelo, Samuel	5/18/2023	1.8	Assemble cryptocurrency asset analysis and comparison to potential bidder proposal.
Colangelo, Samuel	5/18/2023	0.7	Update cryptocurrency asset analysis to reflect internal comments.
Dailey, Chuck	5/18/2023	2.4	Update wind down analysis comparison to BRIC wind down for business plan provided 5/18.
Brantley, Chase	5/19/2023	1.8	Analyze and provide comments on draft model of Fahrenheit mining proposal.
Brantley, Chase	5/19/2023	0.4	Correspond with the Company re: hedge and power deposit assumptions to be used in Fahrenheit mining proposal illustration.
Brantley, Chase	5/19/2023	0.7	Continue to analyze and provide comments on revised comparison schedule between BRIC proposal and Company numbers.
Brantley, Chase	5/19/2023	0.8	Prepare and share diligence question list for Fahrenheit ahead of call with team.
Brantley, Chase	5/19/2023	0.4	Correspond with team re: assumptions in Fahrenheit mining proposal model.
Schreiber, Sam	5/19/2023	0.8	Review draft special committee presentation supporting potential auction decision.
Schreiber, Sam	5/19/2023	0.8	Analyze updated mining proposal from bidder.
Schreiber, Sam	5/19/2023	1.6	Prepare updated comparison of wind down scenarios.
Schreiber, Sam	5/19/2023	1.8	Research wind down budgets from precedent cases.
Brantley, Chase	5/20/2023	1.2	Continue to review and provide comments on the Fahrenheit mining proposal illustration.
Campagna, Robert	5/20/2023	0.9	Call with D. Barse (Celsius) regarding POR and auction process.
Brantley, Chase	5/21/2023	0.7	Call with Q. Lawlor (Celsius) re: hedges estimate and latest bid progression.
Brantley, Chase	5/21/2023	0.2	Call with M. Deeg (Celsius) re: hedges estimate.
Brantley, Chase	5/22/2023	2.1	Analyze and prepare list of questions re: US BTC model of latest mining proposal and comparison to internal forecast.
Brantley, Chase	5/22/2023	0.3	Respond to questions from the Company re: US BTC model of latest mining proposal.
Brantley, Chase	5/22/2023	0.8	Review question list from Fahrenheit team on latest NovaWulf term sheet.
Campagna, Robert	5/22/2023	0.8	Review alternative plans in crypto space related to wind down and related procedures.
Dailey, Chuck	5/22/2023	1.2	Review Voyager plan administration filing to draw comparisons to current plan structure.
Dailey, Chuck	5/22/2023	1.3	Review Voyager plan of reorganization to draw comparisons to current plan structure.

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<b>Professional</b>	<b>Date</b>	<b>Hours</b>	<b>Activity</b>
Schreiber, Sam	5/22/2023	2.4	Analyze best and final bid from bidders.
Schreiber, Sam	5/22/2023	1.9	Research counterparties described in best and final bid.
Schreiber, Sam	5/22/2023	0.8	Update Special Committee slides related to mining buildout.
Brantley, Chase	5/23/2023	1.8	Call with Potential Bidder #1, UCC principals and advisors, K&E, Centerview, and R. Campagna and S. Schreiber (A&M) to discuss best and final bid.
Brantley, Chase	5/23/2023	1.1	Respond to questions from team re: latest mining proposal from Fahrenheit.
Brantley, Chase	5/23/2023	0.6	Call with Centerview, Celsius, and R. Campagna and S. Schreiber (A&M) to discuss bid comparisons.
Brantley, Chase	5/23/2023	1.3	Call with Potential Bidder #2, UCC principals and advisors, K&E, Centerview, and R. Campagna and S. Schreiber (A&M) to discuss best and final bid.
Campagna, Robert	5/23/2023	0.8	Review of bid comparisons in connection with report to special committee.
Campagna, Robert	5/23/2023	1.8	Call with Potential Bidder #1, UCC principals and advisors, K&E, Centerview, and S. Schreiber and C. Brantley (A&M) to discuss best and final bid.
Campagna, Robert	5/23/2023	1.3	Call with Potential Bidder #2, UCC principals and advisors, K&E, Centerview, and S. Schreiber and C. Brantley (A&M) to discuss best and final bid.
Campagna, Robert	5/23/2023	0.6	Call with Centerview, Celsius, and S. Schreiber and C. Brantley (A&M) to discuss bid comparisons.
Dailey, Chuck	5/23/2023	1.3	Review updated wind down proposal provided by GXD on 5/23.
Dailey, Chuck	5/23/2023	0.4	Update wind down distribution asset comparison for latest BRIC proposal as of 5/23.
Dailey, Chuck	5/23/2023	1.5	Review Voyager liquidation procedures filing to draw comparisons to current plan structure.
Schreiber, Sam	5/23/2023	0.6	Call with Centerview, Celsius, and R. Campagna and C. Brantley (A&M) to discuss bid comparisons.
Schreiber, Sam	5/23/2023	1.8	Call with Potential Bidder #1, UCC principals and advisors, K&E, Centerview, and R. Campagna and C. Brantley (A&M) to discuss best and final bid.
Schreiber, Sam	5/23/2023	1.2	Review updated wind down proposal and projections from potential bidder.
Schreiber, Sam	5/23/2023	1.3	Call with Potential Bidder #2, UCC principals and advisors, K&E, Centerview, and R. Campagna and C. Brantley (A&M) to discuss best and final bid.
Schreiber, Sam	5/23/2023	0.3	Prepare updated materials related to mining buildout for Special Committee presentation.
Brantley, Chase	5/24/2023	0.6	Review revised BRIC recovery plan based on feedback provided on recovery amounts.

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<b>Professional</b>	<b>Date</b>	<b>Hours</b>	<b>Activity</b>
Brantley, Chase	5/24/2023	1.6	Review and provide comments on bid comparison presentation for the special committee.
Brantley, Chase	5/24/2023	0.4	Review latest near-term hosting proposal from the US BTC team.
Campagna, Robert	5/24/2023	0.6	Finalize materials for distribution to board in advance of meeting.
Campagna, Robert	5/24/2023	0.7	Coordinate related to potential audit firms and requirements of each group.
Colangelo, Samuel	5/24/2023	2.4	Review and summarize precedent case Disclosure Statement and Wind Down procedures per internal request.
Colangelo, Samuel	5/24/2023	1.3	Review and summarize precedent case Plan of Reorganization and class treatment per internal request.
Dailey, Chuck	5/24/2023	1.8	Review BlockFi court filings to draw comparisons to current plan structure.
Dailey, Chuck	5/24/2023	1.4	Review Voyager wind down procedure filing to draw comparisons to current plan structure.
Dailey, Chuck	5/24/2023	1.7	Review Voyager disclosure statement filing to draw comparisons to current plan structure.
Schreiber, Sam	5/24/2023	1.8	Analyze potential amendments to the bid offers in advance of final decision.
Schreiber, Sam	5/24/2023	0.2	Attend on-the-record announcement of auction results.
Schreiber, Sam	5/24/2023	2.0	Meeting with K&E and Centerview to discuss the final bids and potential auction outcomes.
Campagna, Robert	5/25/2023	1.3	Calls with D. Barse (Celsius) regarding accepted bid and next steps.
Ciriello, Andrew	5/25/2023	0.4	Review comparison of BRIC vs wind down waterfall and asset base analysis.
Dailey, Chuck	5/25/2023	0.5	Correspondence with D. Kaplan (GXD) regarding asset reconciliation.
Dailey, Chuck	5/25/2023	1.5	Analyze successful bidder filing and final bid term sheet from Fahrenheit.
Dailey, Chuck	5/25/2023	1.3	Update NAV waterfall and recovery analysis for new term sheet.
Dailey, Chuck	5/25/2023	2.0	Review and reconcile GXD's latest cryptocurrency assets and distributable asset recoveries to internal model.
Dailey, Chuck	5/25/2023	1.0	Update full waterfall and cost comparison to GXD for latest understanding of asset recoveries.
Schreiber, Sam	5/25/2023	0.6	Review variances of wind down analysis to prior draft.
Schreiber, Sam	5/25/2023	0.3	Call with Stout team to discuss updates to valuation report.
Schreiber, Sam	5/25/2023	1.4	Analyze updated wind down analysis prepared by BRIC.

***Celsius Network, LLC, et al.,  
Time Detail of Task by Professional  
May 1, 2023 through May 31, 2023***

**PLAN / DISCLOSURE STATEMENT**

<b>Professional</b>	<b>Date</b>	<b>Hours</b>	<b>Activity</b>
Schreiber, Sam	5/26/2023	2.3	Research treatment of wind down in other bankruptcy cases in support of disclosure statement drafting.
Schreiber, Sam	5/26/2023	0.5	Call with Fahrenheit Group, UCC Advisors, K&E, Centerview to discuss certain potential amendments to the Fahrenheit plan.
Schreiber, Sam	5/29/2023	0.7	Prepare summary of open items to progress disclosure statement drafting.
Brantley, Chase	5/30/2023	0.9	Analyze latest NAV recovery waterfall and outline questions for team.
Brantley, Chase	5/30/2023	1.7	Review latest wind down comparison presentation of latest BRIC proposal and Company plan.
Brantley, Chase	5/30/2023	0.8	Review write-up of comparable case disclosure statement and outline follow up questions.
Campagna, Robert	5/30/2023	1.2	Review and provide comments on updated Newco waterfall analysis.
Campagna, Robert	5/30/2023	0.3	Call with A. Carty (Brown Rudnick) related to business plan and requirements for DS.
Dailey, Chuck	5/30/2023	0.6	Update waterfall NAV analysis for latest term sheet considerations around equity purchase.
Dailey, Chuck	5/30/2023	1.4	Update PMO deck slide for latest BRIC wind down comparison.
Dailey, Chuck	5/30/2023	1.6	Update BRIC wind down comparison for latest assumptions on asset recoveries and plan admin costs.
Dailey, Chuck	5/30/2023	0.8	Update BRIC wind down analysis for internal A&M review comments.
Dailey, Chuck	5/30/2023	0.4	Update PMO wind down slide for internal A&M review comments.
Dailey, Chuck	5/30/2023	0.6	Review latest cash model to understand cash shortfalls for purposes of wind down and NewCo set-up base.
Dailey, Chuck	5/30/2023	0.7	Update various analysis for most recent cash shortfall emergence estimate.
Dailey, Chuck	5/30/2023	0.9	Review latest BRIC proposal and term sheet for further detail on retention on consulting fees.
Dailey, Chuck	5/30/2023	0.6	Correspondence with A&M team regarding updates to the wind down analysis.
Schreiber, Sam	5/30/2023	0.5	Prepare updated wind down presentation materials in advance of Special Committee meeting.
Schreiber, Sam	5/30/2023	0.9	Analyze updated wind down projections.
Schreiber, Sam	5/30/2023	0.8	Review updated draft of creditor recoveries and plan treatment.
Bixler, Holden	5/31/2023	0.4	Correspond with A&M team re: user records update for solicitation.
Brantley, Chase	5/31/2023	1.3	Analyze previously prepared mining business plan ahead of meeting with advisors and Fahrenheit team.

*Exhibit D*

***Celsius Network, LLC, et al.,  
Time Detail of Task by Professional  
May 1, 2023 through May 31, 2023***

**PLAN / DISCLOSURE STATEMENT**

<b>Professional</b>	<b>Date</b>	<b>Hours</b>	<b>Activity</b>
Campagna, Robert	5/31/2023	0.4	Call with J. Block (Fahrenheit) to discuss auditor process and next steps.
Dailey, Chuck	5/31/2023	2.0	Update self-administered wind down analysis model functionality and quality control review.
Dailey, Chuck	5/31/2023	2.5	Update model functionality and quality control review the liquidation analysis model.
Dailey, Chuck	5/31/2023	1.2	Address follow up questions on liquid crypto and distributable assets from D. Kaplan (GXD).
Dailey, Chuck	5/31/2023	0.4	Update BRIC wind down comparison for review comments prior to SC meeting.
Schreiber, Sam	5/31/2023	0.9	Prepare updated wind down comparison for Special Committee presentation.
Schreiber, Sam	5/31/2023	0.8	Provide comments on updated wind down presentation draft.
<b>Subtotal</b>		<b>186.0</b>	

**STATEMENTS/SCHEDULES**

<b>Professional</b>	<b>Date</b>	<b>Hours</b>	<b>Activity</b>
Bixler, Holden	5/9/2023	0.5	Call with S. Sanders (K&E) and CEL team re: postpetition transfer impact on Schedules.
<b>Subtotal</b>		<b>0.5</b>	

**VENDOR MANAGEMENT**

<b>Professional</b>	<b>Date</b>	<b>Hours</b>	<b>Activity</b>
Brantley, Chase	5/2/2023	0.2	Correspond with the Company and team re: treatment of certain pre and post-petition invoices.
Colangelo, Samuel	5/2/2023	0.6	Update due invoices list for the week ending 5/5 in payment approval file.
Colangelo, Samuel	5/2/2023	0.6	Review Celsius AP for the week ending 5/5 and include in weekly payment approval file.
Colangelo, Samuel	5/2/2023	0.5	Reconcile payment tracking file with payment confirmations sent by Celsius for the week ending 4/28.
Colangelo, Samuel	5/2/2023	0.3	Correspond with Celsius AP team and A&M team regarding contested invoice payments and amounts outstanding.
Colangelo, Samuel	5/2/2023	0.3	Prepare initial invoice approval list for the week ending 5/5.
Colangelo, Samuel	5/3/2023	0.2	Call with Celsius AP team to review invoices to pay in the week ending 5/5.
Colangelo, Samuel	5/3/2023	0.4	Update payment approval file for the week ending 5/5 based on internal comments and new invoices received from Celsius.
Colangelo, Samuel	5/4/2023	0.5	Assemble non-mining related invoice level payment file for the week ending 5/5.

*Exhibit D*

***Celsius Network, LLC, et al.,  
Time Detail of Task by Professional  
May 1, 2023 through May 31, 2023***

**VENDOR MANAGEMENT**

<b>Professional</b>	<b>Date</b>	<b>Hours</b>	<b>Activity</b>
Colangelo, Samuel	5/4/2023	0.2	Assemble mining related invoice level payment file for the week ending 5/5.
Colangelo, Samuel	5/4/2023	0.4	Finalize payment approval file for the week ending 5/5 for distribution.
Colangelo, Samuel	5/4/2023	0.3	Review mining invoices for the week ending 5/5 to confirm dates of service and payment ability.
Colangelo, Samuel	5/4/2023	0.2	Update payment approval file to include Serbia AP for the week ending 5/5.
Colangelo, Samuel	5/5/2023	0.2	Review and approve additional invoices received from Celsius AP team.
Colangelo, Samuel	5/8/2023	0.3	Correspond with Celsius and K&E regarding payment of subcontractors and board directors.
Brantley, Chase	5/9/2023	0.2	Correspond with the Company and K&E re: certain land lease payments.
Colangelo, Samuel	5/9/2023	0.5	Reconcile payment tracking file with payment confirmations sent by Celsius for the week ending 5/5.
Colangelo, Samuel	5/9/2023	0.5	Review Celsius AP for the week ending 5/12 and include in weekly payment approval file.
Colangelo, Samuel	5/9/2023	0.7	Update due invoices list for the week ending 5/12 in payment approval file.
Colangelo, Samuel	5/9/2023	0.3	Prepare initial invoice approval list for the week ending 5/12.
Colangelo, Samuel	5/9/2023	0.3	Update payment approval file to include Serbia AP for the week ending 5/12.
Colangelo, Samuel	5/10/2023	0.2	Call with Celsius AP team to review invoices proposed to be paid in the week ending 5/12.
Colangelo, Samuel	5/10/2023	0.3	Correspond with Celsius and K&E regarding payments billed to non-debtor affiliates and contested invoices.
Colangelo, Samuel	5/11/2023	0.2	Assemble mining related invoice level payment file for the week ending 5/12.
Colangelo, Samuel	5/11/2023	0.5	Update payment approval file to include mining AP for the week ending 5/12.
Colangelo, Samuel	5/11/2023	0.3	Review mining invoices for the week ending 5/12 to confirm dates of service and payment ability.
Colangelo, Samuel	5/11/2023	0.4	Finalize payment approval file for the week ending 5/12 for distribution.
Colangelo, Samuel	5/11/2023	0.5	Assemble non-mining related invoice level payment file for the week ending 5/12.
Schreiber, Sam	5/11/2023	0.9	Review invoice approval report.
Brantley, Chase	5/12/2023	0.4	Review property tax payment for approval the week ending May 12.
Colangelo, Samuel	5/12/2023	0.5	Update vendor master to reflect latest payment extract and contract rejection status.

*Exhibit D*

***Celsius Network, LLC, et al.,  
Time Detail of Task by Professional  
May 1, 2023 through May 31, 2023***

**VENDOR MANAGEMENT**

<b>Professional</b>	<b>Date</b>	<b>Hours</b>	<b>Activity</b>
Brantley, Chase	5/15/2023	0.3	Continue to correspond with the Company and K&E re: payment of land leases.
Colangelo, Samuel	5/16/2023	0.3	Update payment approval file to include Serbia AP for the week ending 5/19.
Colangelo, Samuel	5/16/2023	0.3	Prepare initial invoice approval list for the week ending 5/19.
Colangelo, Samuel	5/16/2023	0.5	Review Celsius AP for the week ending 5/19 and include in weekly payment approval file.
Colangelo, Samuel	5/16/2023	0.6	Reconcile payment tracking file with payment confirmations sent by Celsius for the week ending 5/12.
Colangelo, Samuel	5/16/2023	0.6	Update due invoices list for the week ending 5/19 in payment approval file.
Brantley, Chase	5/17/2023	0.7	Correspond with the Company and team re: invoices billed to non-debtor entity.
Colangelo, Samuel	5/17/2023	0.5	Review 5/16 AP list and due invoice list and track disputed invoices to be flagged for discussion.
Colangelo, Samuel	5/17/2023	0.3	Correspond with Celsius and K&E regarding proper payment entities for certain vendors.
Colangelo, Samuel	5/17/2023	0.2	Call with Celsius team to review invoices proposed to pay for the week ending 5/19.
Colangelo, Samuel	5/18/2023	0.3	Finalize payment approval file for the week ending 5/19 per internal comments.
Colangelo, Samuel	5/18/2023	0.5	Update payment approval file to include mining AP for the week ending 5/19.
Colangelo, Samuel	5/18/2023	0.2	Assemble mining related invoice level payment file for the week ending 5/19.
Colangelo, Samuel	5/18/2023	0.2	Correspond with Celsius and K&E regarding new non-debtor affiliate invoices and payment processes.
Colangelo, Samuel	5/18/2023	0.3	Review mining invoices for the week ending 5/19 to confirm dates of service and payment ability.
Colangelo, Samuel	5/18/2023	0.5	Assemble non-mining related invoice level payment file for the week ending 5/19.
Brantley, Chase	5/23/2023	0.3	Correspond with the Company and team re: remaining invoices with vendor at proprietary sites.
Colangelo, Samuel	5/23/2023	0.2	Review and approve additional invoices received from Celsius mining AP team.
Colangelo, Samuel	5/23/2023	0.4	Review Celsius AP for the week ending 5/26 and include in weekly payment approval file.
Colangelo, Samuel	5/23/2023	0.7	Update due invoices list for the week ending 5/26 in payment approval file.
Colangelo, Samuel	5/23/2023	0.3	Prepare initial invoice approval list for the week ending 5/26.
Colangelo, Samuel	5/23/2023	0.2	Update payment approval file to include Serbia AP for the week ending 5/26.

***Celsius Network, LLC, et al.,  
Time Detail of Task by Professional  
May 1, 2023 through May 31, 2023***

**VENDOR MANAGEMENT**

<b>Professional</b>	<b>Date</b>	<b>Hours</b>	<b>Activity</b>
Colangelo, Samuel	5/24/2023	0.2	Call with Celsius AP team to review invoices proposed to be paid in the week ending 5/26.
Colangelo, Samuel	5/24/2023	0.4	Reconcile payment tracking file with payment confirmations sent by Celsius for the week ending 5/19.
Colangelo, Samuel	5/24/2023	0.5	Assemble non-mining related invoice level payment file for the week ending 5/26.
Brantley, Chase	5/25/2023	0.7	Analyze and provide comments on invoice approval for payment the week of May 26.
Colangelo, Samuel	5/25/2023	0.5	Update payment approval file to include mining AP for the week ending 5/26.
Colangelo, Samuel	5/25/2023	0.4	Finalize payment approval file for the week ending 5/26 for distribution.
Colangelo, Samuel	5/25/2023	0.3	Review mining invoices for the week ending 5/26 to confirm dates of service and payment ability.
Colangelo, Samuel	5/25/2023	0.2	Assemble mining related invoice level payment file for the week ending 5/26.
Brantley, Chase	5/30/2023	0.3	Correspond with team re: inquiries from vendors on payment process.
Colangelo, Samuel	5/30/2023	0.3	Prepare initial invoice approval list for the week ending 6/2.
Colangelo, Samuel	5/30/2023	0.4	Review 5/30 AP list and due invoice list and track disputed invoices to be flagged for discussion.
Colangelo, Samuel	5/30/2023	0.6	Reconcile payment tracking file with payment confirmations sent by Celsius for the week ending 5/26.
Colangelo, Samuel	5/30/2023	0.5	Review Celsius AP for the week ending 6/2 and include in weekly payment approval file.
Colangelo, Samuel	5/30/2023	0.6	Update due invoices list for the week ending 6/2 in payment approval file.
Brantley, Chase	5/31/2023	0.6	Analyze historical vendor spend file ahead of meeting with Fahrenheit team.
Brantley, Chase	5/31/2023	0.4	Analyze invoice and credit reconciliation file of proprietary site vendor ahead of invoice approval.
Colangelo, Samuel	5/31/2023	0.9	Assemble summary analysis of disputed mining invoices per internal request.
Colangelo, Samuel	5/31/2023	0.6	Update vendor master to reflect latest payment extract and contract rejection status as of 5/31.
Colangelo, Samuel	5/31/2023	0.2	Call with Celsius team to review invoices proposed to pay for the week ending 6/2.
Colangelo, Samuel	5/31/2023	1.2	Assemble year-to-date vendor spend analysis per internal request.
<b>Subtotal</b>		<b>30.1</b>	
<b><i>Grand Total</i></b>		<b>2,289.0</b>	





*Exhibit F*

*Celsius Network, LLC, et al.,  
Expense Detail by Category  
May 1, 2023 through May 31, 2023*

*Miscellaneous*

Professional/Service	Date	Expense	Expense Description
Bixler, Holden	5/31/2023	\$2,435.52	CMS Monthly Data Storage Fee - May 2023
Expense Category Total		\$2,435.52	

*Transportation*

Professional/Service	Date	Expense	Expense Description
Campagna, Robert	5/4/2023	\$97.00	Parking: Parking for Celsius auction
Expense Category Total		\$97.00	
<i>Grand Total</i>		<u>\$2,532.52</u>	